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City of

MANCHESTER

New Hampshire

ANNUAL REPORT

For the Year

1937

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NEW HAMPSHIRE

Photo by Leslie

HON. DAMASE CARON, Mayor

EIGHTY-EIGHTH

Annual Report

OF THE

CITY OF

MANCHESTER

NEW HAMPSHIRE

FOR THE YEAR ENDING

DECEMBER 31, 1937

Printed by
P. F. FITZPATRICK & SON, INC.
MANCHESTER, N. H.

1938

MANCHESTER CITY GOVERNMENT
1937

Mayor

DAMASE CARON, M.D. ..... Office, City Hall

Chosen at election in November, 1935. Salary, $3,000 per annum.

Mayor's Secretary

Yvan R. Caron ..... Office, City Hall

Appointed by the Mayor. Salary $1500 per annum.

Aldermen

Ward 1. Dana A. Emery.
Ward 2. Albert L. Clough.
Ward 3. Harry E. Nyberg.
Ward 4. Warren A. Bodwell.
Ward 5. Martin F. Glynn.
Ward 6. Michael J. Keane.
Ward 7. Thomas B. O'Malley.
Ward 8. Walter J. Richard.
Ward 9. James E. Hannon.
Ward 10. William N. Brown.
Ward 11. Thomas C. Jennings.
Ward 12. Albert J. Dumas.
Ward 13. Almon A. Boisvert.

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*Board of Aldermen**

STANDING COMMITTEES

Accounts—Aldermen Nyberg, Keane, O'Malley.
Bills on Second Reading—Aldermen Keane, Emery, Nyberg.
Cemeteries—Aldermen Emery, Clough, Keane, Bodwell, Brown.

City Planning—Aldermen O'Malley, Dumas, Brown.

Claims—Aldermen O'Malley, Dumas, Bodwell.

Enrollment—Aldermen Boisvert, Glynn, Bodwell.

Finance—The Mayor, Aldermen Clough, Emery, Jennings, Boisvert, O'Malley, Richard, Nyberg.

Lands and Buildings—Aldermen Jennings, Richards, Dumas.

Licenses—Aldermen Glynn, Keane, Boisvert.

Lighting Streets—Aldermen Keane, Jennings, Hannon.

Streets and Sewers—Aldermen Brown, Hannon, Nyberg.

Board of Recreation—Aldermen Clough, Boisvert.

Minor Offices—Aldermen Brown, Bodwell, Hannon.

Radio—Aldermen Glynn, Clough, Hannon.

Special Tax Committee—Aldermen O'Malley, Emery, Bodwell.

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* First named Chairman.

Finance Commission

Omer H. Amyot, Chairman	Term expires January, 1939
Walter B. McGregor	Term expires January, 1938
J. Fred French	Term expires January, 1940

Appointed by Governor for a term of three years.
Salary $200 per annum.

City Auditor

Leo G. Riel — Office, City Hall

Appointed by the Mayor and confirmed by Board of Aldermen in January annually. Salary $2500 per annum.

City Treasurer

Frank D. McLaughlin — Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially.
Salary $2500 per annum.

Collector of Taxes

William O. Corbin — Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially. Term begins June 1. Salary $2500 per annum.

Assessors

Michael J. Healy, Chairman	Term expires January, 1941
Eugene T. Sherburne	Term expires January, 1943
Edward J. Robitaille	Term expires January, 1939

One member elected by Board of Mayor and Aldermen biennially, in the month of January for a term of six years. Salary—Chairman $2800. Members of Board, $2,500 per annum.

City Solicitor

William H. Craig — The Kennard Building

Elected by Board of Mayor and Aldermen in January biennially. Salary $1600 per annum.

City Clerk

Michael J. Quinn — Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially. Salary $3000 per annum.

Superintendent of Public Buildings

William F. Sullivan — Office, City Hall

Elected in the month of April by Board of Aldermen for a term of 4 years. Salary $2700 per annum. Term expires April, 1939.

Registrars of Voters

Donat H. Richer, Chairman	Term expires May, 1938
Arthur W. DeMoulpied	Term expired May, 1937
Michael E. Ahern, Clerk	Term expires May, 1939

Appointed by Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Members of Board $400 per annum; Clerk of Board $750 per annum.

Police Commission

J. Briggs Felton, Chairman	Term expires September, 1938
John F. County, Clerk	Term expires September, 1939
Joseph Laberge	Term expires September, 1940

Appointed by the Governor for a term of three years. Salary: Chairman $150 per annum; Members of Commission $100 per annum.

Chief of Police

James F. O'Neil — Office at Police Station

Appointed by Commissioners. Salary $5000 per annum.

Municipal Court

Charles A. Perkins, Justice	Salary $2400 per annum
Alfred J. Chretien	Salary $800 per annum

Appointed by Governor. Term until 70 years of age.

Robert C. Laing, Clerk and Probation Officer — Salary $1500 per annum

Appointed by Justice. Term not limited.

Fire Commissioners

James A. Broderick, Chairman	Term expires May, 1938
Alfred Duval	Term expires May, 1939
Fred Hecker, Clerk	Term expires May, 1940

Appointed by the Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Chairman $150 per annum; Members of Commission $100 per annum.

Chief Engineer

Charles H. French — Office, Central Station, Vine Street

Elected by Board of Fire Commissioners. Salary $4500 per annum.

Deputy Chief Engineers

Edwin W. Merrill	Salary $3000 per annum
Arthur J. Provost	Salary $2900 per annum

Elected by Board of Fire Commissioners.

Sealer of Weights and Measures

George A. Wingate — Office, City Scales, Franklin Street

Appointed by the Mayor and confirmed by the Board of Aldermen biennially in January. Salary $2100 per annum.

Board of Health

Jules O. Gagnon, M.D., Chairman	Term expires February 1, 1939
James J. Powers, M.D.	Term expires February 1, 1940
Maurice Watson, M.D.	Term expires February 1, 1938

One member appointed by the Mayor annually in the month of January for a term of three years. Salary $200 per annum. Office, Old Court House, West Merrimack Street.

Health Officer

Howard A. Streeter, M.D. Salary $4500 per annum

Appointed by Board of Health.

Board of Examiners of Plumbers

Leon H. Goulet, (Master)	Term expires January 1, 1941
Hugh Taylor, (Journeyman)	Term expires January 1, 1941
William M. Cullity, (Inspector)	Term: Until successor is appointed

Three Members appointed by the Mayor and confirmed by the Board of Aldermen in January, Two Members for a term of Five Years, one to be a Master Plumber, and one a Journeyman Plumber, who have been actually engaged and licensed as such in this State for a period of at least five year, and the Plumbing Inspector for an Indefinite Period or until such time that his successor has been named and qualified.

William M. Cullity, Chairman

John R. Finnigan, Clerk

City Physician

Gustave Lafontaine, M.D. Office, 1152 Elm Street

Elected by vote of the Board of Mayor and Aldermen in January, biennially. Salary $1600 per annum.

Department of Highways

George B. Looney, Chairman	Term expires January, 1938
Alfred Cote, Clerk	Term expires January, 1939
Clarence A. Bennett	Term expires January, 1940

One member annually elected by Board of Mayor and Aldermen for a term of three years. Salary: Chairman $250 per annum: Members of Board $200 per annum.

Surveyor

Francis B. Kenney ..... Office, City Hall

Elected by the Commissioners of Department of Highways. Salary $5000 per annum.

Commissioner of Charities

Frank X. Carroll ..... Office, City Hall

Elected biennially at municipal election. Salary $2,500 per annum.

School Department

School Committee

Damase Caron, M.D., Mayor, ex-officio, Chairman

Ward 1. Chester W. Jenks.
Ward 2. Henry W. N. Bennett.
Ward 3. Walter A. Bartlett.
Ward 4. George H. Griffin.
Ward 5. Philip W. Sheridan.
Ward 6. James E. Barry.
Ward 7. James F. Berry.
Ward 8. Daniel B. O'Connor.
Ward 9. William Bremner.
Ward 10. Frank L. McAllister, Vice-Chairman of the Board.
Ward 11. Ralph F. Scannell.
Ward 12. Albert Miville.
Ward 13. Euclide F. Geoffrion.

Chosen at the election in November, 1935, for a term of two years. Salary $100 per annum.

Charles H. Martel ..... Clerk of the Board

Appointed biennially by the Board. Salary $1000 per annum.

Superintendent of Schools

Louis P. Benezet — Office, 88 Lowell Street

Term expires July 1, 1938. Salary $7000 per annum. $5000 paid by City of Manchester and $2000 by State of New Hampshire. Nominated by members of School Board and elected by State Board of Education.

Assistant Superintendent and Purchasing Agent

Austin M. Gibbons — Term expires July 1, 1939

Nominated by members of School Board and elected by State Board of Education. Salary $5000 per annum. $3000 paid by City of Manchester, $2000 paid by State of New Hampshire.

Trustees of Carpenter Memorial Library

Damase Caron, M.D., Mayor, ex-officio

Frank P. Carpenter	Term expires October 1, 1944
Wilfrid J. Lessard	Term expires October 1, 1943
Samuel P. Hunt	Term expires October 1, 1938
Allan M. Wilson	Term expires October 1, 1939
William Starr	Term expires October 1, 1940
Mrs. Mary C. Manning	Term expires October 1, 1941
W. Parker Straw	Term expires October 1, 1942

Board of seven trustees, one of which is elected annually by Board of Mayor and Aldermen and Board of Trustees for a term of seven years.

Librarian

Caroline B. Clement — Salary $2600 per annum

Elected by the Trustees of Library.

Water Commissioners

Damase Caron, M.D., Mayor, ex-officio

J. Brodie Smith, Chairman	Term expires January, 1943
Murray H. Towle	Term expires January, 1941
Edgar J. Knowlton, Clerk	Term expires January, 1940
D. Frank Shea	Term expires January, 1939
Albert J. Precourt	Term expires January, 1938
Arthur H. St. Germain	Term expires January, 1942

One member elected annually by the Board of Mayor and Aldermen, in the month of September, for a term of six years.

Superintendent of Water Works

Percy A. Shaw Office, Old Court House, West Merrimack Street
Chosen by Water Commissioners annually. Salary $5000 per annum.

Trustees Board of Recreation and Aviation

Edgar L. Gadbois, Chairman	Term expires March 1, 1938
Edward Flanagan, Clerk	Term expires March 1, 1939
James F. O'Neil	Term expires March 1, 1940
Almon A. Boisvert	Term expires January 1, 1938
Albert L. Clough	Term expires January 1, 1938

Consists of five members. Two aldermen appointed for a term of two years. Three members appointed by the Mayor, one each year, for a term of three years, confirmed by the Board of Mayor and Aldermen. Salary of clerk $200 per annum.

City Planning Board

Alexis F. Bisson, Chairman	Term expires December 31, 1938
Romeo Lamy	Term expires December 31, 1940
Thomas M. Smith	Term expires December 31, 1941
William F. Howes	Term expires December 31, 1937
Harry C. Jones	Term expires December 31, 1939

Frank P. Carpenter, Chairman Parks and Playgrounds Commission, ex-officio.

Alfred T. Dodge, Engineer Highway Department, ex-officio.

Five members appointed by the Mayor and confirmed by the Board of Aldermen for a term of five years. Two members serve ex-officio.

Board of Adjustment

Dennis E. O'Leary	Term expires March 1, 1940
Vaughn D. Griffin	Term expires March 1, 1938
Thomas J. Walsh, Chairman	Term expires March 1, 1942
Edmond Boisvert	Term expires March 1, 1941
Joseph T. Manseau	Term expires March 1, 1939

Appointed by the Mayor and confirmed by Board of Aldermen for a term of five years. Salary $100 per annum.

Trustees of Cemeteries

Agnes O'Malley	Term expires January, 1939
Clarence H. Knowles	Term expires January, 1939
Arthur E. Card	Term expires January, 1940
John H. Rice	Term expires January, 1940
Fred W. Pingree	Term expires January, 1941
Mrs. Mary C. Manning	Term expires January, 1941
Harold M. Worthen	Term expires January, 1938
Jeremiah J. Tobin	Term expires January, 1938

Two members elected by the Board of Mayor and Aldermen annually in the month of January, for a term of four years.

Superintendent of All Cemeteries

John H. Erskine	Office, Pine Grove Cemetery

Appointed by Trustees of Cemeteries. Salary $3100 per annum.

Trustees of Cemetery Funds

Damase Caron, M.D., Mayor, ex-officio

Norwin S. Bean, Clerk ..... Term expires January, 1940
Harry L. Additon ..... Term expires January, 1945

Elected by the Board of Mayor and Aldermen in the month of September for a term of ten years.

Frank D. McLaughlin, Treasurer Salary $500 per annum

City Weigher

Michael J. Fahey Office, City Scales, Franklin Street

Elected by vote of Board of Mayor and Aldermen in January, biennially. Salary $1200 per annum.

Inspector of Petroleum

Carl Schellenberg ..... Office, 265 Sullivan Street

Elected by vote of Board of Mayor and Aldermen in January, biennially.

Parks and Playgrounds Commission

Frank P. Carpenter, Chairman ..... Term expires April 1, 1942
Mrs. Elliot C. Lambert ..... Term expires April 1, 1941
John J. Sullivan ..... Term expires April 1, 1938
Pierre J. Charron ..... Term expires April 1, 1939
W. Parker Straw, Clerk ..... Term expires April 1, 1940

One member appointed annually by Mayor in the month of March for a term of five years.

Superintendent of Parks and Playgrounds

Thomas F. Sweeney

Elected by Parks and Playgrounds Commission. Salary $2700 annually.

Selectmen

Ward 1

Stoddard B. E. Chase — Gordon E. Wheeler

Cyril D. Athearn

Ward 2

William J. Gauthier — Will G. Fraser

Victor C. Johnson

Ward 3

Joseph A. St. Pierre — Michael A. Talty

John E. Walsh

Ward 4

Joseph N. Goulet — Walter E. Gendreau

Earle R. Puffer

Ward 5

George T. Healy — Martin L. Mahoney

Patrick J. Creighton

Ward 6

Joseph B. Shea — John J. O'Connor

John E. Conlon

Ward 7

George A. Murray — Arthur J. Sheehan

John J. Donnelly

Ward 8

Eugene Poulin — Clarence H. Knowles

Lee A. Grant

Ward 9

Leo Boisvert — Eugene Hebert

Edward W. Morris

Ward 10

Gustave F. Wenzel — John Clark

Donald E. Quimby

WARD 11

Joseph P. Lyons Henry C. Gossler

James E. Heron

WARD 12

Charles A. Caron Joseph R. Nadeau

Louis J. Soucy

WARD 13

Thomas Ladouceur Lionel V. Lesmerises

P. Lorenzo Gauthier

Salary $60 per term.

Moderators

Ward 1. Charles B. Bodwell.
Ward 2. Guy L. Foster.
Ward 3. Fred W. Pingree.
Ward 4. Maurice F. Fitzgerald.
Ward 5. Philip W. Sheridan.
Ward 6. Edward F. Flanagan.
Ward 7. Thomas J. Walsh.
Ward 8. William Savageau.
Ward 9. Thomas E. Linehan.
Ward 10. Clarence J. H. Hunter.
Ward 11. Cornelius H. Callahan, Jr.
Ward 12. Antoine Letendre.
Ward 13. Adolphe Duval.

Salary $15 for each election or primary.

Ward Clerks

Ward 1. Osgood G. S. Nutting.
Ward 2. Carl O. Seaman.
Ward 3. Philip C. Grace.
Ward 4. Walter J. Burke.
Ward 5. Bernard McQueeney.

Ward 6. Frank X. Cashin.
Ward 7. Joseph J. O'Brien.
Ward 8. Edmond Benoit.
Ward 9. Francis A. McDermott.
Ward 10. George J. Delisle.
Ward 11. Francis P. Grady.
Ward 12. George Gauthier.
Ward 13. Origene E. Lesmerises.

Salary $80 per term.

CITY OF MANCHESTER

Schedule of Property in Possession of City

as of December 31, 1937

CITY BRIDGES	Buildings	Land	Equipment	Total
Amoskeag Falls Bridge	.....	.....	.....	$150,000.00
Cohas Brook Bridge	.....	.....	.....	7,000.00
Elm Street Bridge	.....	.....	.....	50,000.00
Goffs Falls Bridge, Brown Avenue	.....	.....	.....	3,500.00
Granite Street Bridge	.....	.....	.....	200,000.00
Granite Street Bridge, end of Parker Street	.....	.....	.....	6,000.00
Kelley Street Bridge	.....	.....	.....	115,000.00
Print Works Bridge, Granite Street	.....	.....	.....	15,000.00
Proctor Avenue Bridge	.....	.....	.....	4,000.00
Queen City Bridge	.....	.....	.....	900,000.00
Second Street Bridge	.....	.....	.....	60,000.00
South Main Street Bridge	.....	.....	.....	40,000.00
Total	.....	.....	.....	$1,550,500.00

CITY CEMETERIES	Buildings	Land	Equipment	Total
Amoskeag Cemetery, Goffstown Road	.....	$1,100.00	$76.95	$1,176.95
Brown Avenue Cemetery	.....	200.00	.....	200.00
Huse Cemetery, Mammoth Road	.....	870.00	.....	870.00
Huse Cemetery, Young-Sunnyside	.....	1,000.00	.....	1,000.00
Merrill Cemetery, Huse Road	.....	200.00	.....	200.00
Pine Grove Cemetery, Brown Avenue	$83,890.00	444,000.00	12,302.66	540,192.66
Piscataquog Cemetery, Milford-Bowman Streets	.....	7,500.00	47.10	7,547.10
Stowell Cemetery, Bodwell Road	.....	850.00	.....	850.00
Squog Cemetery, Bowman Street	.....	7,975.00	.....	7,975.00
Valley Cemetery, Pine Street	20,000.00	230,000.00	406.80	250,406.80
Totals	$103,890.00	$693,695.00	$12,833.51	$810,418.51

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1937

FIRE STATIONS	Buildings	Land	Equipment	Total
Hose House, Brown Avenue	$1,200.00	$115.00		$1,315.00
Hose House, Candia Road	800.00			800.00
Central Station, Vine Street	140,000.00	25,250.00	$69,596.00	234,846.00
Lake Avenue Engine House	32,000.00	3,500.00	25,605.00	61,105.00
Main Street Engine House	32,000.00	4,500.00	12,375.00	48,875.00
Hose House, Mammoth Road (Not Used)	1,250.00	2,850.00		4,100.00
Hose House, Nashua-Maple Streets	8,500.00	2,590.00	12,460.00	23,550.00
Rimmon Street Engine House	28,800.00	1,200.00	22,635.00	52,635.00
Somerville Street Engine House	30,800.00	1,200.00	14,475.00	46,475.00
South Elm Street Engine House	6,100.00	880.00	12,055.00	19,035.00
South Main Street Engine House	30,000.00	1,200.00	5,890.00	37,090.00
Webster Street Engine House	30,000.00	2,650.00	22,725.00	55,375.00
Weston Street Engine House	23,000.00	1,500.00	11,825.00	36,325.00
Drill Tower—Weston Street	5,000.00		500.00	5,500.00
Riverside Hose—Front Street	400.00			400.00
Fire Alarm Telegraph			118,484.00	118,484.00
Massabesic Independent Hose			100.00	100.00
Totals	$369,850.00	$47,435.00	$328,725.00	$746,010.00

CITY OF MANCHESTER
Schedule of Property in Possession of City as of December 31, 1937

SCHOOLS	Buildings	Land	Books	Equipment	Total
Administration Building, Lowell-Chestnut Streets	$20,000.00	$10,000.00		$6,420.35	$36,420.35
Amoskeag School, Front Street	20,000.00	900.00	$1,516.63	1,104.14	23,520.77
Ash Street School Bridge-Maple Streets	57,000.00	21,800.00	2,821.02	3,433.12	85,054.14
Bakersville School, Elm-Queen City Avenue	100,000.00	19,000.00	3,618.66	8,031.72	130,650.38
Brown School, Amory-Alsace Streets	52,000.00	7,800.00	2,810.67	2,641.59	65,252.26
Central High School, Concord-Beech Streets	320,300.00	29,700.00	40,500.00	53,963.50	444,463.50
Chandler School, Concord-Ashland Streets	50,000.00	5,540.00	3,140.87	3,253.33	61,934.20
Corey Manual Training School, 250 Concord Street				15,250.39	15,250.39
Crystal Lake School, Bodwell-Corning Roads	1,550.00	100.00			1,650.00
Franklin Street School, Franklin Street	273,800.00	24,000.00	3,335.84	9,796.03	310,931.87
Goffs Falls School, Brown Avenue	28,000.00	2,000.00	823.42	1,218.87	32,042.29
Hallsville School, Jewett-Hayward Streets	59,200.00	4,400.00	3,751.12	5,458.12	72,809.24
Harvey District, School, South Willow Street	12,000.00	100.00	251.00	508.66	12,859.66
Highland School, Beech-Titus Avenue	70,000.00	3,750.00	2,118.37	2,599.29	78,467.66
Lincoln Street School, Merrimack-Lincoln Streets	57,000.00	20,000.00	2,653.76	3,535.45	83,189.21
Maynard School, Merrimack-Union Streets	75,000.00	9,000.00	3,188.10	4,262.36	91,450.46
Parker School, South Main Street	40,000.00	6,000.00	2,171.03	3,250.78	51,421.81
Pearl Street School, Pearl Street	25,000.00	4,260.00	1,132.90	1,739.65	32,132.55
Portable School	600.00				600.00
Practical Arts High School, Concord Street	948,000.00	32,780.00			980,780.00
Rimmon School, Dubuque-Amory Streets	35,000.00	4,150.00			39,150.00
Spring Street School, Spring Street	25,000.00	11,550.00	705.18	3,779.22	41,034.40
Stark District School, River Road	1,800.00	500.00		100.00	2,400.00
Straw School, Chestnut Street	45,000.00	16,200.00	2,875.26	3,380.49	67,455.75
Varney School, Bowman-Varney Streets	50,000.00	8,560.00	3,141.97	5,150.26	66,852.23
Webster Street School, Webster-Chestnut Streets	57,000.00	16,710.00	3,051.66	3,884.33	80,645.99
Webster Mills School, Pond Road	700.00	100.00			800.00
West Side High & Main Street Schools, Main-Conant Streets	583,320.00	16,680.00	16,040.92	30,625.23	646,666.15
Weston School, Hanover Street	55,000.00	3,500.00	1,163.71	1,200.38	60,864.09
Wilson School, Wilson-Auburn Streets	92,000.00	8,320.00	3,946.39	5,383.60	109,649.99
Youngsville School, Candia Road	53,000.00	2,000.00	1,725.03	2,558.65	59,283.68
Storehouse and Janitors' Supplies				946.25	946.25
Totals	$3,207,270.00	$289,400.00	$106,483.51	$183,475.76	$3,786,629.27

CITY OF MANCHESTER

Schedule of Property in Possession of City

as of December 31, 1937

PUBLIC BUILDINGS	Buildings	Land	Equipment	Total
Carpenter Memorial Library	$328,600.00	$71,400.00	$373,389.75	$773,389.75
Isolation Hospital	121,000.00	16,000.00	13,902.88	150,902.88
Golf Course	12,000.00	132,200.00	2,083.80	146,283.80
City Hall	110,000.00	350,000.00		460,000.00
Mayor			428.00	428.00
Aldermen			332.00	332.00
Auditor			1,715.00	1,715.00
Treasurer			880.00	880.00
Tax Collector			3,000.00	3,000.00
City Clerk			2,307.50	2,307.50
City Hall			2,258.00	2,258.00
Assessors			29,703.81	29,703.81
Board of Registrars			946.00	946.00
Department of Buildings			2,058.00	2,058.00
Highway Department			4,000.00	4,000.00
Charities Department			2,778.00	2,778.00
Board of Adjustment			337.75	337.75
Planning Board			92.50	92.50
City Yards, Franklin-Granite, Valley Streets	42,350.00	150,000.00	130,515.02	322,865.02
Old Battery Building, Manchester Street	10,000.00	2,000.00	4,074.90	16,074.90
Old Court House, Franklin Street	28,000.00	27,000.00	281.10	55,281.10
Health Department			5,009.00	5,009.00
Water Department		4,867,242.04	27,307.32	4,894,549.36
Police Station	65,000.00	19,250.00	29,646.00	113,896.00
Public Scales			540.85	540.85
Sealer of Weights and Measures			286.30	286.30
Totals	$716,950.00	$5,635,092.04	$637,873.48	$6,989,915.52

CITY OF MANCHESTER
Schedule of Property in Possession of City as of December 31, 1937

CITY PARKS AND PLAYGROUNDS	Buildings	Land	Equipment	Total
Bath House, Bodwell Road	$450.00	$450.00	.....	$900.00
Bath House, Willow, Rear	1,075.00	.....	.....	1,075.00
Cemetery Brook Park, Pine to Lincoln Streets	.....	32,000.00	.....	32,000.00
Derryfield Park, Bridge Street	9,130.00	114,000.00	.....	123,130.00
Hanover Common, Hanover Street	.....	99,000.00	.....	99,000.00
Harriman, Park, Hall-Central-Lake Avenue	.....	5,000.00	.....	5,000.00
Lafayette Park	14,800.00	45,200.00	.....	60,000.00
Merrimack Common, Elm Street	.....	769,500.00	.....	769,500.00
Park Common, Lake Avenue	.....	78,900.00	.....	78,900.00
Parker Common, Maple Street	.....	11,400.00	.....	11,400.00
Prout Park, Young Street	.....	22,300.00	.....	22,300.00
Rock Rimmon Park and Swimming Pool	27,400.00	17,150.00	.....	44,550.00
Simpson Park	10,000.00	18,000.00	.....	28,000.00
Stark Park	615.00	60,000.00	.....	60,615.00
Sweeney Park, South Main St.	.....	20,900.00	.....	20,900.00
Pulaski Park, Pine-Bridge Streets	.....	49,000.00	.....	49,000.00
Victory Park, Concord-Amherst Streets	.....	183,000.00	.....	183,000.00
West Side Park, Wheelock Street	.....	8,585.00	.....	8,585.00
Stevens Park, Lake Avenue-Mammoth Road	.....	11,000.00	.....	11,000.00
Livingston Park	3,485.00	29,515.00	.....	33,000.00
Manchester Athletic Field, Valley-Maple Streets	51,250.00	55,000.00	$1,384.00	107,634.00
Public Comfort Station—Merrimack Common	15,000.00	.....	69.75	15,069.75
Soldiers' Monument, Concord Common	32,500.00	.....	.....	32,500.00
Soldiers' Monument, Hanover Common	4,500.00	.....	.....	4,500.00
Soldiers' Monument, Merrimack Common	25,000.00	.....	.....	25,000.00
Soldiers' Monument, Sweeney Park	4,000.00	.....	.....	4,000.00
Gossler Park, Blucher-Dubuque Streets	.....	10,000.00	.....	10,000.00
Driving Park, South Willow Street	.....	12,000.00	.....	12,000.00
Recreation Grounds, Goffstown Road, rear	.....	35,000.00	.....	35,000.00
Parks and Commons, Supplies and Equipment on hand	.....	.....	18,506.09	18,506.09
Totals	$199,205.00	$1,686,900.00	$19,959.84	$1,906,064.84

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1937

MISCELLANEOUS	Buildings	Land	Equipment	Total
Ward 2, Pleasant Street	$3,500.00	$4,500.00		$8,000.00
Ward 5, Lake Avenue	5,000.00	1,500.00		6,500.00
Ward 11, Clinton Street	4,300.00	700.00		5,000.00
Manchester Airport, Woodlawn Avenue	16,000.00	15,000.00	$3,109.00	34,109.00
City Vacant Land		1,996.00		1,996.00
Property Deeded to City for Non-Payment of Taxes	79,898.00	177,367.00		257,265.00
Totals	$108,698.00	$201,063.00	$3,109.00	$312,870.00

SUMMARY	Bridges	Buildings	Land	Books	Equipment and Supplies	Total
City Bridges	$1,550,500.00					$1,550,500.00
City Cemeteries		$103,890.00	$693,695.00		$12,833.51	810,418.51
Fire Stations		369,850.00	47,435.00		328,725.00	746,010.00
Schools		3,207,270.00	289,400.00	$106,483.51	183,475.76	3,786,629.27
Public Buildings		716,950.00	5,635,092.04		637,873.48	6,989,915.52
City Parks and Playgrounds		199,205.00	1,686,900.00		19,959.84	1,906,064.84
Miscellaneous		108,698.00	201,063.00		3,109.00	312,870.00
Totals	$1,550,500.00	$4,705,863.00	$8,553,585.04	$106,483.51	$1,185,976.59	$16,102,408.14

REPORT ON AUDIT
of
REPORT AND ACCOUNTS
CITY OF MANCHESTER
NEW HAMPSHIRE

Year Ended

December 31, 1937

From the office of
HASKELL AND BENNETT
Certified Public Accountants
MANCHESTER, N. H.

CITY OF MANCHESTER

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June 29, 1938

Honorable Board of Mayor and Aldermen,
Manchester, New Hampshire.

SIRS:

In accordance with your instructions, we have examined the accounts and records of the City of Manchester for the year ended December 31, 1937 and submit herewith our report together with exhibits and schedules as indexed on the preceding page.

BALANCE SHEET

The financial condition of the City of Manchester as at the close of business on December 31, 1937 is set forth in Exhibit A and supporting schedules 1 to 8, inclusive. Details of the items included therein were verified by examination of departmental records and other satisfactory vouchers and authorizations.

The following comments are applicable to the Balance Sheet:—

Cash in Banks and On Hand $523,075.63

Cash on Hand at the offices of the City Treasurer, Collector of Taxes and City Clerk was verified by actual count on April 30, 1938. Cash on Deposit as shown by the Treasurer's Cash Book was reconciled with bank statements as at April 30, 1938 and all balances were confirmed directly to us by the depositories.

CASH PROOF

The cash balances per books as at December 31, 1937 were reconciled with the verification of cash on April 30, 1938 as follows:—

Cash on Deposit—April 30, 1938

Merchants National Bank	$365,380.24
Amoskeag National Bank	5,102.52
Manchester National Bank	2,782.01

Cash and Cash Items—April 30, 1938

Cash on Hand	$3,171.11	
Advance Payrolls	37,795.66	
Advances on Accounts Payable	85,161.15	
Advance Payments for Bridge Construction	48,146.25	
		174,274.17
Total		$547,538.94

Less:—Advance Deposits		
Recreation and Aviation Department		328.50
		$547,210.44
Less:—Payroll Warrant No. 25 credited in General Ledger		40,606.11
CASH BALANCE—April 30, 1938		$506,604.33
Reconciliation with December 31, 1937		
Add:—Cash Disbursements		
January 1 to April 30, 1938, inclusive		1,582,771.51
		$2,089,375.84
Deduct:—Cash Receipts		
January 1 to April 30, 1938, inclusive		1,566,300.21
BALANCE—December 31, 1937		$523,075.63
To be applied as follows:—		
Revenue Cash	$416,267.70	
Non-Revenue Cash	106,807.93	
Total as above		$523,075.63
City Clerk's Cash Fund		$100.00
Tax Collector's Cash Fund		$200.00

The above funds were verified by actual count.

Taxes Receivable $505,412.53

The Tax Ledgers for the years 1933 to 1937, inclusive, were examined, unpaid balances listed and the totals found to be in agreement with the controlling accounts kept by the City Auditor except as indicated in Exhibit F. Analysis of the controlling accounts involved checking of all tax warrants issued during the period under review, inspection of proper authorizations in support of all transfers and abatements and audit of the detailed records of cash in the office of the Tax Collector to verify their agreement with the records of the City Treasurer and the City Auditor.

Tax Titles	$48,222.22
Tax Deeds	$31,280.50

Properties held under the above captions were acquired for non-payment of taxes.

All accounts were listed and totalled. Comparison with the controlling accounts kept by the City Auditor disclosed differences as follows at March 31, 1938:—

	Tax Titles	*Tax Deeds*
Auditor's Control Account	$72,361.37	$26,914.16
Total of Individual Accounts	72,349.44	26,915.96
Differences	$11.93	*$1.80*

Decreases of the properties held for non-payment of taxes as at December 31, 1937 compared with December 31, 1936 are shown below:

	Tax Titles	*Tax Deeds*
December 31, 1937	$48,222.22	$31,280.50
December 31, 1936	50,406.19	45,871.09
	$2,183.97	$14,590.59

Proper authorizations were inspected in support of all transfers and abatements affecting the above accounts and the detailed cash records kept by the Tax Collector were examined and found in agreement with the records of the City Treasurer and the City Auditor. The difference of $11.93 in the Tax Titles account first appeared in the Report for the year 1933 and that in the Tax Deeds account has remained unchanged for two years. It is therefore recommended that these small items be closed out during 1938 by the City Auditor.

Departmental Accounts Receivable $9,065.74

Details of outstanding accounts due are shown in the Balance Sheet and in supporting Exhibits. Departmental bills and signed reports were examined in support of charges recorded in the books of the City Auditor and all credits and abatements were found to be supported by proper vouchers and by the records of the City Treasurer.

Comparison with the total amount outstanding at December 31, 1936 indicates a decrease of $1,124.96.

Accounts Receivable—Water Department $2,414.48

The Consumers' and Miscellaneous Ledgers of the Water Department were examined as at June 11, 1938, all outstanding balances

listed, totalled and reconciled with the records of the City Auditor as at June 1, 1938. Reconciliation with balances as at December 31, 1937 was effected as shown in Exhibit G.

Detailed records of bills rendered for water and other charges and of cash collections and abatements were examined for the period January 1, 1937 to June 1, 1938 and found to be in agreement with the records of the City Auditor and the City Treasurer.

The records of the Water Department were further examined for the period June 1, 1938 to June 16, 1938. Formal receipts from the City Treasurer were produced to account for cash turned in since January 1, 1938 and the balance on hand at June 16, 1938 were verified by actual count.

Temporary Revenue Loans $700,000.00

This item represents the balance due on loans in anticipation of taxes. Details of the account are set forth in Schedule I. Loans issued during the year were supported by proper authorizations and verified with the City Treasurer's cash receipts. All payments during the year were accounted for by the examination of cancelled notes.

Appropriation Balances $10,711.90

Authorized departmental appropriation balances at the close of the year are shown on the Balance Sheet. Comparison with December 31, 1936 discloses an increase of $3,525.67 in this item. Further details are available in Exhibit B, Statement of Budget Accounts.

Revenue of 1937 and Prior Years $294,707.68

Details of this account are set forth in Schedule A—4, A—5 and Exhibit C.

Revenue of 1938 ..... $341.00

This balance represents cash received in 1937 on account of Sunday Licenses, etc. for the year 1938.

Water Revenue $2,414.48

Uncollected Accounts Receivable of the Water Department reserved for credit to the departmental appropriation when collected.

Tailings $4,788.11

The above amount represents the aggregate of wages and miscellaneous items which remain unclaimed at the office of the City Treasurer.

EXHIBIT A — PART II

Non-Revenue Accounts

Non-revenue accounts shown in the Balance Sheet, Exhibit A — Part II, represent balances at December 31, 1937 of appropriations for permanent improvements financed by bond issues authorized by the Board of Mayor and Aldermen with the approval of the finance Commission.

Since cash receipts from the sale of bonds may be devoted solely to the purposes for which the loans are authorized, accounts dealing with non-revenue transactions are segregated from revenue accounts in the books of the City Auditor.

Cash in Banks and On Hand $106,807.93

Although no separate bank accounts are maintained for non-revenue cash, receipts and disbursements for non-revenue purposes are reported separately by the City Treasurer when feasible and recorded in special non-revenue accounts in the books of the City Auditor. In some cases, the required segregation is effected by the City Auditor through the medium of the General Journal.

Reference is made to the reconciliation of the Treasurer's Cash Account in the foregoing comments pertaining to Exhibit A — Part I.

Appropriation Balances $106,807.93

Included herein are unexpended balances of appropriations set up in connection with loans issued for the projects indicated on the Balance Sheet.

EXHIBIT A — PART III

Municipal Indebtedness

Net Bonded Debt $3,615,000.00

The bonded indebtedness of the City was increased in the amount of $94,500.00 during the year 1937, as follows:—

Loans Issued During the Year	$565,000.00
Loans Paid During the Year	470,500.00
INCREASE	$94,500.00

Proper authorizations were examined in connection with all loans issued during the year. Cancelled bonds matured during 1937 were produced for inspection and their aggregate par value found in agreement with cash paid by the City Treasurer.

Interest on coupons which matured during the period was calculated and found to agree in total with interest on bonds paid by the City Treasurer during the year.

Details relative to outstanding bond issues at December 31, 1937 are shown in Exhibit A — Schedule II which is in agreement with the subsidiary bond records maintained by the City Treasurer and the City Auditor.

Loans authorized and issued during the year were sold at a premium of $14,525.00. Cash received from the sale of bonds was checked to the Treasurer's Cash Book and the records of the City Auditor.

Notes Payable $37,462.00

Notes issued at June 1, 1937 in the amount of $7,500.00 for Improvements at Sheridan-Emmett Park were found to be properly authorized. The original notes were produced for inspection by the holders, the Trustees of Cemetery Funds. Other unmatured notes held by the Trustees of Cemetery Funds in the amount of $23,000.00 were inspected. Notes matured and cancelled during the year and a note in the amount of $6,962.00 which matured and was paid on April 1, 1938 were produced for our inspection.

The Notes Payable account decreased during the year 1937 in the amount of $5,500.00.

EXHIBIT A — PART IV

Trust Funds

Cemetery Trust Funds $716,133.37

The records of the Treasurer of the Trustees of Cemetery Funds were examined and reconciled with the accounts of the City Auditor. All pass books recording deposits of cash in Savings Banks were examined and the balances at December 31, 1937 confirmed directly to us by the depositories. All securities in the hands of the Trustees were produced and inspected. The above total of cash and securities was completely verified and the details thereof are set forth in the Balance Sheet, Exhibit A — Part IV and in Schedule VII.

Cemetery Trust Funds increased during the year in the amount of $12,054.36.

Library Trust Funds $68,378.08

The Library Trust Funds consisted of cash on deposit in savings banks and an Income Account in the amount of $890.37 which was on deposit at the Merchants National Bank and in use as a checking account for the deposit and disbursement of income from trust funds. The latter account was examined and reconciled with the bank's statement as at December 31, 1937, and the latter balance was confirmed directly to us by the depository. All savings bank pass books were examined and balances at the close of the period verified independently by confirmation.

Library Trust Funds decreased during the year in the amount of $168.27. Reference is made to Exhibit A — Part IV and to Schedule VIIIa and VIIIb for details.

Other Funds $82,619.24

Analysis of the above amount is available in the Balance Sheet, Exhibit A — Part IV. The funds, which are in the custody of the City Treasurer, consist of cash on deposit in savings banks. All balances shown by the pass books at December 31, 1937 were verified by correspondence with the depositories and were in agreement with the records of the City Auditor.

Other Funds increased during the year in the amount of $3,345.77.

Cash Receipts and Disbursements

Analyses of Cash Receipts and Disbursements, as shown in Exhibits D and E, are in agreement with the records of the City Auditor

and have been checked in detail with the City Treasurer's Report of Cash Received and Treasury Warrants signed by the City Auditor and approved by the Finance Commission. Treasury Warrants were verified by complete checking with signed and approved payrolls and bill sheets submitted by the various departments during the year, examination of account classifications, and by a test examination of original vendors' invoices covering a two month period.

Exhibit H is a summary of cash receipts and disbursements for the year prepared from the City Treasurer's Cash Book.

Statement of Budget Accounts

The Appropriation Ledger containing the departmental budget accounts was checked in detail, totalled, and the aggregate of balances found to be in agreement with the controlling accounts in the General Ledger. Cash receipts credited to appropriations were checked and verified. Departmental and municipal transfers and appropriation balances were also verified and found to be supported by proper authorizations.

Appropriations, as shown in Exhibit B, are in agreement with resolutions of the Board of Mayor and Aldermen and balances carried forward were properly authorized.

Estimated Revenue

Estimated Revenue is the term applied to all revenue of the City except taxes, water revenue and funds raised by the sale of bonds. A complete analysis of the account is appended hereto as Exhibit C.

Departmental Accounts Receivable Ledger

The Departmental Accounts Receivable Ledger was checked in detail, totalled and found to be in agreement with the controlling account in the General Ledger kept by the City Auditor.

Departmental Cash Receipts

Cash receipts records maintained by the various departments were examined and checked to the records of the City Treasurer and the City Auditor. Cash balances on hand in the several departments at December 31, 1937 were verified by reconciliation to the date of examination, inspection of City Treasurer's receipts issued and verification of cash on hand.

Further details relative to the various departmental accounts are

available in the Departmental Statements shown in Exhibits G to Q, inclusive, and in the preceding Balance Sheet comments.

City Clerk's Department

The City Clerk's Cash Book was totalled and found in agreement with the total of cash turned over to the City Treasurer. Receipts from licenses and permits for the year were verified in detail from stubs, duplicate receipts and other supporting data. Fees, etc. were checked with copies of documents recorded and other original records.

The Automobile Permit Book was totalled for the year and checked with the total cash turned over to the Treasurer and with the records of the City Auditor. A test of the Auto Permit Book was made by comparison with copies of the original permits on file at the office of the Commisisoner of Motor Vehicles at Concord. Receipts from the certification of births, marriages and deaths have been recorded in the City Clerk's Cash Book and have been deposited with the City Treasurer.

General Ledger

All entries in the General Ledger were checked from the books of original entry, additions verified and a trial balance abstracted. The General Journal was carefully scrutinized and all resolutions of the Board of Mayor and Aldermen and other supporting data examined.

We are glad to acknowledge the splendid co-operation accorded to us and to the members of our staff during the progress of the audit by City Officials and other employees of the City.

Respectfully submitted,

HASKELL AND BENNETT,

By PERCY H. BENNETT, *C.P.A.*

City of Manchester

EXHIBIT A

Balance Sheet as at December 31, 1937

PART I — REVENUE ACCOUNTS

Assets

Cash in Banks and On Hand	$416,267.70	
City Clerk's Cash Fund	100.00	
Tax Collector's Fund	200.00	
Total Cash in Banks and Office		$416,567.70
Taxes Receivable		
Taxes of 1933	$2,873.89	
Taxes of 1934	5,884.00	
Taxes of 1935	9,953.50	
Taxes of 1936	11,646.26	
Taxes of 1937	475,054.88	
Total Taxes Receivable		505,412.53
Tax Titles		48,222.22
Tax Deeds		31,280.50

Liabilities

Current Debt		
Temporary Revenue Loans		$700,000.00
Appropriation Balances		
Carpenter Memorial Library	$74.05	
Resurfacing School Yards	175.50	
Nat'l Youth Administration	780.81	
Water Department	6,175.77	
Federal Music Project	500.00	
Highways, New Sewers Special	3,005.77	
Total Appropriation Balances		10,711.90

City of Manchester

EXHIBIT A

Balance Sheet as at December 31, 1937

PART I — REVENUE ACCOUNTS — Continued

Departmental Accounts Receivable		
Fire Department	$71.50	
Health Department	214.28	
Highway Department	8,393.13	
School Department	59.33	
Pine Grove Cemetery	287.50	
Valley Cemetery	30.00	
Piscataquog Cemetery	10.00	
Total Departmental Accounts Receivable		$9,065.74
Accounts Receivable—Water Department —contra		2,414.48
TOTAL ASSETS		$1,012,963.17

Revenue of 1937 and Prior Years	$294,707.68
Revenue of 1938—Sunday Licenses, etc.	341.00
Water Revenue—Reserved for Appropriation when collected—contra	2,414.48
Tailings	4,788.11
TOTAL LIABILITIES	$1,012,963.17

City of Manchester

EXHIBIT A

Balance Sheet as at December 31, 1937

PART II — NON-REVENUE ACCOUNTS

Assets		Liabilities		
Cash in Banks and On Hand	$106,807.93	*Appropriation Balances*		
		New Highways	$31.37	
		Improvements to Schools and Public Buildings	4.14	
		General Parks Improvements	5,762.97	
		Purchase of New Equipment	1,019.02	
		Airport No. 2	4,697.50	
		New Reservoir Construction	757.45	
		Fire Dept.—New Equipm't	1,119.80	
		Incinerator	6,639.85	
		Notre Dame Bridge Construction	76,817.94	
		Permanent Improvements to Bridges	411.88	
		Improvements—Sheridan-Emmett Park	5,700.00	
		Golf Course—New Equip't	500.00	
		Fire Dept.—New Cables and Repairs	3,346.01	
		Total Appropriation Balances		$106,807.93
TOTAL ASSETS	$106,807.93	TOTAL LIABILITIES		$106,807.93

City of Manchester
EXHIBIT A
Balance Sheet as at December 31, 1937
PART III — INDEBTEDNESS

Assets		Liabilities		
Net Bonded Debt—Balancing Account	$3,615,000.00	*Bonded Debt—Serial Bonds*		
Notes Payable—Balancing Account	37,462.00	Fire Loans		$60,454.00
		Health Loans		918.00
		Sewer Loans		983,347.87
		Highway Loans		837,363.13
		Bridge Loans		534,784.00
		School Loans		624,260.00
		Water Loans		144,000.00
		Recreation Loans—Parks		44,263.00
		World War Memorial Loan		16,500.00
		Sidewalks Loans		43,660.00
		Departmental Equipment Loans		48,000.00
		New Highways, Sewers and Sidewalks Loans		75,346.00
		Improvements to Public Build'gs Loans		62,104.00
		Incinerator Loan		80,000.00
		Airport Loan		60,000.00
		Total Bonded Debt		$3,615,000.00
		Notes Payable		
		Purchase New Playgrounds	$6,962.00	
		General Parks Improvements	17,000.00	
		Purchase of Departmental Equipment	6,000.00	
		Improvements—Sheridan-Emmett Park	7,500.00	
		Total Notes Payable		37,462.00
TOTAL ASSETS	$3,652,462.00	TOTAL LIABILITIES		$3,652,462.00

City of Manchester

EXHIBIT A

Balance Sheet as at December 31, 1937

PART IV — TRUST FUNDS

Assets

Cemetery Trust Funds		
Cash on Deposit	$468,133.37	
Securities	248,000.00	
Total Cemetery Trust Funds		$716,133.37
Library Trust Funds		
Cash on Deposit		68,378.08
Rock Rimmon Park Improvement Fund		
Cash on Deposit		21,614.14
Fire Damage Replacement Fund		
Cash on Deposit		31,210.12
Nathan P. Hunt Children's Entertainment Fund		
Cash on Deposit		5,502.10
Nathan P. Hunt School Prize and Book Fund		
Cash on Deposit		3,201.30
Herrick Fund		
Cash on Deposit		586.90
C. H. Bartlett Legacy		
Cash on Deposit		19,854.68
Clara N. Brown Fund		
Cash on Deposit		650.00

Liabilities

Cemetery Trust Funds		
Pine Grove Perpetual Care	$566,822.75	
Valley Perpetual Care	83,061.75	
Piscataquog Perpetual Care	14,658.20	
Merrill Perpetual Care	5,732.57	
Amoskeag Perpetual Care	1,624.36	
Stowell Perpetual Care	546.11	
Pine Grove Special (Exhibit A—Sched. 7)	32,601.99	
Valley Special (Exhibit A—Sched. 7)	10,097.32	
Merrill Special (Exhibit A—Sched. 7)	206.42	
Piscataquog Special (Exhibit A—Sched. 7)	129.56	
Gale Fund Income Account	652.34	
Total Cemetery Trust Funds		$716,133.37
Library Trust Funds		
Mrs. Georgia B. D. Carpenter Fund	$10,066.87	
Dean Fund	13,687.71	
Ruth E. Dudley Fund	65.28	
Mary A. Elliott Fund	5,614.16	
Eliza A. Eaton Fund	4,429.21	

Emily A. Smith Fund	5,367.80	
Michael Prout Fund	7,993.55	
Moody Currier Fund	5,000.00	
Edwin Jones Fund	5,038.17	
John Hosley Fund	5,000.00	
John Hosley Income Account	2,151.91	
James Liddell Arnott Fund	1,001.10	
Mary M. Tolman Fund	2,071.95	
Income Account	890.37	
Total Library Trust Funds		68,378.08
Other Funds		
Rock Rimmon Park Improvement Fund	$21,614.14	
Fire Damage Replacement Fund	31,210.12	
Nathan P. Hunt Children's Entertainment Fund	5,502.10	
Nathan P. Hunt School Prize and Book Fund	3,201.30	
Herrick Fund	586.90	
C. H. Bartlett Legacy	19,854.68	
Clara N. Brown Fund	650.00	
Total Other Funds		82,619.24
TOTAL LIABILITIES		$867,130.69

TOTAL ASSETS $867,130.69

City of Manchester

EXHIBIT A — SCHEDULE I

STATEMENT OF TEMPORARY LOANS

For the Year Ended December 31, 1937

Date Issued	*Payable At*	*Date Due*	*Interest Rate*	*Amount*
February 11	First National Bank of Boston	July 15, 1937	.88%	$500,000.00
April 1	First National Bank of Boston	December 16, 1937	1.219%	500,000.00
May 19	First Boston Corporation	February 15, 1938	.975%	300,000.00
December 21	Jackson and Curtis, Boston	July 15, 1938	.49%	400,000.00
				$1,700,000.00

SUMMARY

Balance Outstanding January 1, 1937	$1,000,000.00
Total Loans Issued During the Year	1,700,000.00
Total	$2,700,000.00
DEDUCT:—Loans Paid During the Year	2,000,000.00
Balance Outstanding December 31, 1937	$700,000.00

City of Manchester

EXHIBIT A — SCHEDULE II

DETAILS OF MUNICIPAL INDEBTEDNESS

December 31, 1937

Date of Issue	PURPOSE OF LOAN	Maturity Dates	Rate	Original Amount	Present Amount
Mar. 1, 1919	Highways, Sewers	Mar. 1, 1938/39	4%	$300,000.00	$10,000.00
Aug. 1, 1920	New Schools and Equipment	Aug. 1, 1938/40	5%	350,000.00	52,500.00
Jan. 1, 1921	New Schools and Equipment	Jan. 1, 1938/41	5%	300,000.00	60,000.00
April 1, 1921	Weston School and Equipment	April 1, 1938/41	5%	63,000.00	12,000.00
May 1, 1921	New Schools and Equipment	May 1, 1938/41	5%	300,000.00	60,000.00
July 1, 1921	New Sewers	July 1, 1938/41	5%	50,000.00	8,000.00
Oct. 1, 1921	New Schools and Equipment	Oct. 1, 1938/41	5%	300,000.00	60,000.00
Oct. 1, 1921	Kelley Street Sewers	Oct. 1, 1938/41	4%	100,000.00	20,000.00
Jan. 1, 1922	Repairs to Spring Street School	Jan. 1, 1938/42	4½%	20,000.00	5,000.00
Mar. 1, 1922	New Schools and Equipment	Mar. 1, 1938/42	4%	600,000.00	150,000.00
July 1, 1922	New Sewers	July 1, 1938/42	4%	300,000.00	75,000.00
Sept. 1, 1922	New Schools	Sept. 1, 1938/42	4%	300,000.00	75,000.00
Oct. 1, 1922	Motor Fire Apparatus	Oct. 1, 1938/42	4%	60,000.00	15,000.00
Dec. 1, 1922	New Schools	Dec. 1, 1938/42	4%	300,000.00	75,000.00
Feb. 1, 1923	New Sewers	Feb. 1, 1938/43	4%	100,000.00	30,000.00
April 1, 1923	New Sewers	April 1, 1938/43	4%	100,000.00	30,000.00
May 1, 1923	Queen City Bridge	May 1, 1938/43	4%	900,000.00	270,000.00
July 1, 1923	New Sewers	July 1, 1938/43	4%	50,000.00	15,000.00
July 1, 1923	New Sewers	July 1, 1938/43	4%	40,000.00	12,000.00
Oct. 1, 1923	Motor Fire Apparatus	Oct. 1, 1938/43	4%	60,000.00	18,000.00
Dec. 1, 1923	New Schools	Dec. 1, 1938/43	4%	100,000.00	30,000.00
Aug. 1, 1924	New Sewers	Aug. 1, 1938/44	4%	30,000.00	7,000.00
Dec. 1, 1924	Addition to Youngsville School	Dec. 1, 1938/44	4%	35,000.00	9,000.00
June 1, 1925	New Sewers	June 1, 1938/45	4%	200,000.00	80,000.00

Sept.	1, 1925	Enlarging and Improving Water Works	Sept.	1, 1938/45	4%	150,000.00	54,000.00
June	1, 1926	New Sewers	June	1, 1938/46	4%	100,000.00	45,000.00
May	1, 1927	New Highways	May	1, 1938/42	4%	100,000.00	30,000.00
June	1, 1927	New Sewers	June	1, 1938/47	4%	50,000.00	20,000.00
Aug.	1, 1927	New Highways	Aug.	1, 1938/42	4%	100,000.00	30,000.00
Aug.	1, 1927	New Sewers	Aug.	1, 1938/47	4%	25,000.00	10,000.00
Feb.	1, 1928	Reconstruction Kelley Street Bridge	Feb.	1, 1938	4%	30,000.00	3,000.00
Feb.	1, 1928	Cemetery Brook Culvert—New Sewers	Feb.	1, 1938/48	4%	55,000.00	28,000.00
May	1, 1928	Lake Road Construction	May	1, 1938/48	4%	50,000.00	23,000.00
July	1, 1928	Permanent Streets—Sewers	July	1, 1938/48	4%	150,000.00	78,000.00
July	1, 1928	Macadamizing Highways	July	1, 1938	4%	50,000.00	5,000.00
July	1, 1928	Building and Equipment—Schools	July	1, 1938/48	4%	24,000.00	11,000.00
July	1, 1928	World War Memorial	July	1, 1938/48	4%	34,500.00	16,500.00
July	1, 1929	Streets—Sewers	July	1, 1938/49	4½%	175,000.00	103,000.00
Sept.	1, 1929	Motor Driven Fire Apparatus	Sept.	1, 1938/49	4½%	23,000.00	12,000.00
Sept.	1, 1929	New Sewers	Sept.	1, 1938/49	4½%	50,000.00	26,000.00
Sept.	1, 1930	Permanent Improvements	Sept.	1, 1938/50	4%	425,000.00	260,000.00
Oct.	1, 1931	Permanent Improvements	Oct.	1, 1938/51	4%	300,000.00	210,000.00
April	1, 1932	Permanent Improvements	April	1, 1938/52	4½%	100,000.00	75,000.00
July	1, 1933	Permanent Improvements	July	1, 1938/43	4½%	100,000.00	60,000.00
Nov.	1, 1933	Water	Nov.	1, 1938/43	4%	150,000.00	90,000.00
July	1, 1934	Resurfacing Highways	July	1, 1938/39	4%	100,000.00	40,000.00
Sept.	1, 1934	Permanent Improvements	Sept.	1, 1938/54	3½%	50,000.00	41,000.00
Sept.	1, 1934	Purchase of New Equipment	Sept.	1, 1938/39	4%	37,500.00	15,000.00
June	1, 1935	Highways—Department Equipment	June	1, 1938/40	3%	100,000.00	60,000.00
June	1, 1935	New Sewers, Highways and Sidewalks	June	1, 1938/55	3%	50,000.00	44,000.00
Sept.	1, 1935	Permanent Improvements	Sept.	1, 1938/55	3%	65,000.00	57,000.00
Sept.	1, 1935	Permanent Improvements	Sept.	1, 1938/55	3%	60,000.00	54,000.00
Dec.	1, 1935	New Sewers	Dec.	1, 1938/55	3%	100,000.00	90,000.00

City of Manchester

EXHIBIT A — SCHEDULE II

DETAILS OF MUNICIPAL INDEBTEDNESS

December 31, 1937 — *Concluded*

Date of Issue	PURPOSE OF LOAN	Maturity Dates	Rate	Original Amount	Present Amount
July 1, 1936	Municipal Improvement and Equipment	July 1, 1938/56	3%	$120,000.00	$114,000.00
Aug. 1, 1936	McGregor Bridge Bonds	Aug. 1, 1938/56	3%	250,000.00	237,000.00
Sept. 1, 1936	Incinerator Bonds	Sept. 1, 1938/56	3%	85,000.00	80,000.00
Mar. 1, 1937	Improvement of Airport	Mar. 1, 1938/57	3%	60,000.00	60,000.00
Mar. 1, 1937	New Sewers	Mar. 1, 1938/57	3%	100,000.00	100,000.00
May 1, 1937	New Sewers	May 1, 1938/57	3%	80,000.00	80,000.00
July 1, 1937	Equipment	July 1, 1938/47	3%	130,000.00	130,000.00
July 1, 1937	Municipal Improvements	July 1, 1938/57	3%	45,000.00	45,000.00
	TOTAL MUNICIPAL BONDED INDEBTEDNESS				$3,615,000.00

SUMMARY

Total Municipal Bonded Debt—January 1, 1937	$3,520,500.00
ADD:—Loans Issued During the Year	565,000.00
	$4,085,500.00
DEDUCT:—Loans Paid During the Year	470,500.00
Total Municipal Bonded Debt — December 31, 1937	$3,615,000.00

City of Manchester

EXHIBIT A — SCHEDULE II

DETAILS OF MUNICIPAL INDEBTEDNESS

December 31, 1937

NOTES PAYABLE

Date of Issue	Purpose of Loan	Maturity Dates	Rate	Original Amount	Present Amount
April 28, 1934	Purchase of New Playgrounds	April 1, 1938	...	$16,962.00	$6,962.00
Dec. 1, 1935	General Parks Improvements	Dec. 1, 1938/45	3%	10,000.00	8,000.00
July 1, 1936	Departmental Equipment	July 1, 1938/43	3%	7,000.00	6,000.00
Sept. 1, 1936	General Parks Improvements	Sept. 1, 1938/46	3%	10,000.00	9,000.00
June 1, 1937	Parks Improvements	June 1, 1938/45	3%	7,500.00	7,500.00
	TOTAL NOTES PAYABLE				$37,462.00

SUMMARY

Total Notes Payable—January 1, 1937	$42,962.00
ADD:—Notes Issued During the Year	7,500.00
	$50,462.00
DEDUCT:—Notes Paid During the Year	13,000.00
Total Notes Payable—December 31, 1937	$37,462.00

City of Manchester

EXHIBIT A — SCHEDULE III

STATEMENT OF LOANS AUTHORIZED AND ISSUED

During the Year Ended December 31, 1937

Date of Issue	Purpose of Loan	Maturity Dates	Rate of Interest	Amount Authorized	Amount Issued	Sold At	Cash Received
March 16	McGregor Bridge	Aug. 1, 1937/56	3%	*	$150,000.00	102.777	$154,165.50
March 1	Municipal Improvements and Equipment	Mar. 1, 1938/57	3%	*	60,000.00	102.352	61,411.20
March 1	Municipal Improvements	Mar. 1, 1938/57	3%	*	100,000.00	102.352	102,352.00
May 1	Municipal Improvements	May 1, 1938/57	3%	$80,000.00	80,000.00	101.276	81,020.80
July 1	Municipal Improvements and Equipment	July 1, 1938/47	3%	130,000.00	130,000.00	103.186	134,141.80
July 1	Municipal Improvements	July 1, 1938/57	3%	45,000.00	45,000.00	103.186	46,433.70
June 1	Improvements—Sheridan Emmett Park	June 1, 1938/45	3%	7,500.00	7,500.00	100.000	7,500.00
				$262,500.00	$572,500.00		$587,025.00

* Bonds Authorized in 1936 but unissued at December 31, 1936

City of Manchester

EXHIBIT A — SCHEDULE IV

STATEMENT OF REVENUE OF 1937 AND PRIOR YEARS

Balance—January 1, 1937		$248,567.29
Additions		
Additional Warrants	$9,689.62	
Voluntary Taxes	3,506.00	
1936 Automobile Permits	4.66	
Fire Department Improvements charge to Highway Appropriation in 1936	96.68	
Adjustment of 1936 Taxes	35.06	
Bond Issue Legal Services previously charged to Revenue Appropriation	800.00	
Transferred from Revenue of 1937	33,445.04	
Total Additions		47,577.06
Total Additions and Balance		$296,144.35
Deductions		
Cemeteries Accounts Receivable Abated	$34.00	
Highway Department Accounts Receivable Abated	18.00	
Adjustments of Prior Years' Taxes	200.82	
Tax Deeds Charged Off	204.97	
Highway Department Accounts Receivable Tranferred to Non-Revenue Appropriations	858.88	
Adjustment—Trustees of Cemetery Funds	120.00	
Total Deductions		1,436.67
BALANCE PER EXHIBIT A—December 31, 1937		$294,707.68

City of Manchester

EXHIBIT A — SCHEDULE V

STATEMENT OF REVENUE OF 1937

Property Tax Warrant		$3,285,736.64	
Poll Tax Warrant		86,366.00	
Additional Tax Warrants Issued		4,560.82	
Amount Raised from Estimated Revenue		436,225.54	
Unexpended Appropriation Balances		43,945.51	
Uncollected Departmental Accounts Receivable		730.72	
Tax Titles—Interest (Transfers)		3,416.92	
Tax Titles—Cost (Tranfers)		1,413.40	
Total			$3,862,395.55
Deductions			
Appropriations for 1937		$2,850,710.00	
Additional Appropriations			
Emergency Relief Gardens	$1,500.00		
Charities Department	60,000.00		
Traffic Survey	775.00		
Publicity	2,500.00		
National Youth Administration Project	1,000.00		
Highway Department	60,000.00		
Building Department	7,500.00		
Airport Lighting Program	6,500.00		
Federal Music Project	500.00		
Total Additional Appropriations		140,275.00	
Other Deductions			
Appropriation Overdrafts	$67,092.17		
School Per Capita Tax	20,442.00		
State Tax	262,064.00		
County Tax	488,367.34		
Total Other Deductions		837,965.51	
Total Deductions			3,828,950.51
BALANCE TRANSFERRED TO REVENUE OF PRIOR YEARS			$33,445.04

City of Manchester
EXHIBIT A — SCHEDULE VI
CEMETERY TRUST FUNDS
Income Account—For the Year Ended December 31, 1937

	Pine Grove Cemetery	Valley Cemetery	Piscataquog Cemetery	Merrill Cemetery	Amoskeag Cemetery	Special Funds	Stowell Cemetery
Balance—January 1, 1937	$65,390.45	$18,150.20	$4,929.16	$1,851.44	$125.79	$6,556.64	$45.51
Add							
Interest on Bonds	9,172.50	1,450.00		50.00			
Interest on Serial Notes	892.50						
Interest from Savings Banks	8,977.77	1,456.34	436.72	134.00	43.07	1,206.10	16.60
Interest from Lots Sold	84.56						
Totals	$84,517.78	$21,056.54	$5,365.88	$2,035.44	$168.86	$7,762.74	$62.11
Expenditures							
Perpetual Care	$12,066.00	$1,623.00	$254.00	$112.00	$41.00		$16.00
Semi-Perpetual Care	780.15						
Care of Single Graves	420.96						
Special Care		6.00	10.00			$710.00	
Appropriations for Improvements	6,000.00	1,000.00					
Salary of Treasurer	500.00						
Safety Deposit Box Rental	16.50	11.00					
Filling Vases		43.00					
Care of Stark Lot						44.10	
Accrued Interest on Serial Notes Purchased	37.50						
Miscellaneous	1,544.93						
Totals	$21,366.04	$2,683.00	$264.00	$112.00	$41.00	$754.10	$16.00
BALANCE—Dec. 31, 1937	$63,151.74	$18,373.54	$5,101.88	$1,923.44	$127.86	$7,008.64	$46.11

City of Manchester

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer December 31, 1937

PINE GROVE CEMETERY

Par Value	Description	Rate	Maturity	Serial Numbers	Amount
9 M	City of Manchester—School Bonds	4%	Dec. 1, 1938/44	Nos. 27– 35 Inclusive	$9,000.00
23 M	City of Manchester—Highway Bonds	4%	May 1, 1938/48	Nos. 28– 50 Inclusive	23,000.00
29 M	City of Manchester—Water Bonds	4%	Sept. 1, 1938/41	Nos. 97–125 Inclusive	29,000.00
26 M	City of Manchester—Sewer Bonds	4½%	Sept. 1, 1938/49	Nos. 25– 50 Inclusive	26,000.00
10 M	City of Manchester—School Bonds	5%	April 1, 1938/41	Nos. 54– 63 Inclusive	10,000.00
75 M	City of Manchester—Permanent Improvements	4½%	April 1, 1938/52	Nos. 26–100 Inclusive	75,000.00
15 M	City of Manchester—Fire Department Bonds	4%	Oct. 1, 1938/42	Nos. 46– 60 Inclusive	15,000.00
7.5 M	City of Manchester—Serial Notes	3%	June 1, 1938/45	Nos. 1– 8 Inclusive	7,500.00
8 M	City of Manchester—Serial Notes	3%	Dec. 1, 1938/45	Nos. 3– 10 Inclusive	8,000.00
9 M	City of Manchester—Serial Notes	3%	Sept. 1, 1938/46	Nos. 2– 10 Inclusive	9,000.00
6 M	City of Manchester—Serial Notes	3%	July 1, 1938/43	Nos. 2– 7 Inclusive	6,000.00
	TOTAL SECURITIES				$217,500.00

Cash on Deposit

Depository	Book Number	Amount	
Hillsborough County Savings Bank	16073	$12,105.23	
Hillsborough County Savings Bank	20250	48,217.14	
Amoskeag Savings Bank	151323	76,202.98	
Manchester Savings Bank	50420	94,866.91	
Merrimack River Savings Bank	57755	1,988.50	
Mechanics Savings Bank	3413	47,321.37	
Mechanics Savings Bank	4522	14,701.92	
Mechanics Savings Bank	4407	10,801.98	
Merchants National Bank	271	43,116.72	
TOTAL CASH ON DEPOSIT			349,322.75
TOTAL PINE GROVE CEMETERY FUNDS			$566,822.75

City of Manchester

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1937—*Continued*

VALLEY CEMETERY

Par Value	Description	Rate	Maturity	Serial Numbers	Amount
16.5 M	City of Manchester—War Memorial Bonds	4%	July 1, 1938/48	Nos. 19–40 Inclusive	$16,500.00
1 M	City of Manchester—School Bonds	5%	April 1, 1938	No. 52 Inclusive	1,000.00
12 M	City of Manchester—Fire Department	4½%	Sept. 1, 1938/40	Nos. 12–23 Inclusive	12,000.00
	TOTAL SECURITIES				$29,500.00

Cash on Deposit

Depository	Book Number	Amount	
Hillsborough County Savings Bank	16072	$14,310.64	
Amoskeag Savings Bank	68808	12,668.26	
Manchester Savings Bank	154499	20,081.84	
Mechanics Savings Bank	5569	6,501.01	
TOTAL CASH ON DEPOSIT			53,561.75
TOTAL VALLEY CEMETERY FUNDS			$83,061.75

MERRILL CEMETERY

Par Value	Description	Rate	Maturity	Serial Numbers	Amount
1 M	City of Manchester—School Bonds	5%	April 1, 1938	No. 53	$1,000.00

Cash on Deposit

Depository	Book Number	
Amoskeag Savings Bank	69517	4,732.57
TOTAL MERRILL CEMETERY FUNDS		$5,732.57

City of Manchester

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1937—*Continued*

PISCATAQUOG CEMETERY

Cash on Deposit

Depository	Book Number	Amount	
Amoskeag Savings Bank	126851	$2,394.35	
Amoskeag Savings Bank	126852	87.11	
Amoskeag Savings Bank	126853	1,584.65	
Amoskeag Savings Bank	126854	10,592.09	
TOTAL PISCATAQUOG CEMETERY FUNDS			$14,658.20

AMOSKEAG CEMETERY

Cash on Deposit

Depository	Book Number	Amount	
Amoskeag Savings Bank	151322	$1,624.36	
TOTAL AMOSKEAG CEMETERY FUNDS			$1,624.36

STOWEL CEMETERY

Cash on Deposit

Depository	Book Number	Amount	
Manchester Savings Bank	145818	$546.11	
TOTAL STOWELL CEMETERY FUNDS			$546.11

City of Manchester

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1937—*Continued*

SPECIAL CEMETERY TRUST FUNDS

Pine Grove Cemetery

Fund	Savings Bank	Book Number	Amount
Edith F. Stark	Amoskeag	122381	$1,607.00
Mrs. Charles D. Welch	Amoskeag	154127	230.11
George F. Sargent	Amoskeag	152887	441.78
Emily Theuner	Amoskeag	157155	55.77
Charles W. Powell	Amoskeag	160833	115.14
Maria F. Laport	Amoskeag	161396	113.94
Hattie C. Curtis	Amoskeag	164246	109.12
Frank W. Avery	Amoskeag	168482	107.21
Clara E. Colby	Amoskeag	172472	106.51
Leland and Waldron	Amoskeag	174597	208.86
L. V. Heath	Amoskeag	183244	162.61
Medora W. Elliott	Amoskeag	188141	518.48
John Rustler	Amoskeag	190698	102.29
Ralph I. Bean	Amoskeag	193305	209.93
Julia M. Opelt	Amoskeag	197006	101.30
William C. Spear	Amoskeag	197051	2,741.53
Edith Canney	Amoskeag	199163	155.30
Elwin C. Foster	Amoskeag	199411	204.44
Earl Payne	Amoskeag	201424	100.69
Hattie L. Slack	Amoskeag	206343	151.49
Mrs. F. L. Reischer	Amoskeag	206906	100.06
Ida M. Knox	Amoskeag	206907	151.09
Addie C. Rowe	Amoskeag	210216	151.91
Grace A. Phillips	Amoskeag	210630	151.53
Theda F. Otis	Amoskeag	211899	150.40
Josephine O. Abbott	Amoskeag	211898	100.25
Marcia M. Badger	Amoskeag	216606	100.00
Robert Brimmer, Jr.	Amoskeag	214586	100.25
Ella M. Field	Amoskeag	216004	200.00
Oliver Gould	Manchester	94650	500.00
May F. Nichols	Manchester	113370	788.31
Barton and Hill	Manchester	115154	2,151.45
Lucy E. Hodge	Manchester	115190	299.92
Eleanor J. Annis	Manchester	134034	115.27
Robert Laing	Manchester	137449	258.74

City of Manchester

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1937—*Continued*

SPECIAL CEMETERY TRUST FUNDS

Pine Grove Cemetery

Fund	Savings Bank	Book Number	Amount
Nathaniel Clark	Manchester	143971	176.81
James H. Mendell	Manchester	147048	251.49
Clark and Prescott	Manchester	148843	171.93
George N. Baker	Manchester	152110	105.41
Augusta Dehmelt	Manchester	174113	100.00
Frederick Knowlton	Manchester	173418	300.00
Albert J. Knight	Manchester	174641	150.00
Catherine Plumpton	Manchester	174931	150.00
George W. Weeks	Manchester	153173	203.25
Anna C. Reischer	Manchester	153969	218.43
Clara E. Whittemore	Manchester	156405	538.81
Horace P. Simpson	Manchester	159383	157.15
Benjamin F. Greer	Manchester	159813	104.78
Gray and Greer	Manchester	159812	104.78
Stratton and Rollins	Manchester	162820	129.59
Mary L. Varney	Manchester	164851	100.96
Eliza A. Clark	Manchester	165344	543.89
McKinnon-Powers	Manchester	165161	100.67
T. Kittredge Hall	Manchester	165812	155.78
R. A. Wheeler	Manchester	165813	100.76
Joseph L. Stevens	Manchester	167988	100.80
Jennie M. Corey	Manchester	168006	2,647.86
Rev. John Kamm	Manchester	169614	100.31
Corydon L. Manter	Manchester	171910	151.53
Mary E. Coburn	Manchester	171981	201.53
Maud E. Caron	Manchester	171998	151.15
Fannie L. Roper	Manchester	172026	151.15
Emily E. Killey	Mechanics	7815	2,625.68
Elizabeth Alexander	Mechanics	13382	120.25
Silas C. Stetson	Mechanics	13511	191.30
Orra V. Chace	Mechanics	13606	554.17
Frank W. Randall	Mechanics	13707	118.92
Rachel B. Reid	Mechanics	13831	620.85
Frank Murray	Mechanics	14204	115.77
Tillie F. Robinson	Mechanics	14232	110.42

City of Manchester

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1937—*Continued*

SPECIAL CEMETERY TRUST FUNDS

Pine Grove Cemetery

Fund	Savings Bank	Book Number	Amount
John C. Peterson	Mechanics	14390	111.19
Emma M. Blakely	Mechanics	14627	107.28
Charles E. Chapman	Mechanics	14932	170.08
Bertha A. Morton	Mechanics	15025	165.35
James Stockdale	Mechanics	15032	106.88
Mary I. Dixon	Mechanics	15548	54.25
Frank W. Dunsmoor	Mechanics	16021	220.19
Maggie Barney	Mechanics	16796	153.00
Clarence M. Woodbury	Hillsborough County	20357	129.00
James R. Straw	Hillsborough County	20719	228.12
Ellen Washburn	Hillsborough County	22138	102.36
Myra C. Corey	Hillsborough County	22278	119.09
Nathan P. Hunt	Hillsborough County	26962	216.11
Tillie Gowitzke	Hillsborough County	30466	101.17
Josephine A. Dolber	Hillsborough County	31771	102.53
Nellie H. Brown	Hillsborough County	31770	256.37
Levi E. Payne	Hillsborough County	33758	100.25
John H. Andrews and Joseph Herman	Hillsborough County	31790	2,641.25
Frederick H. Salls	Hillsborough County	33196	102.03
S. P. Cannon	Merrimack River	77886	83.46
S. P. Cannon	Amoskeag	185388	171.40
Charles H. Robie	Merrimack River	80024	57.53
Charles H. Robie	Amoskeag	185389	120.33
Rogler and Grimmler	Merrimack River	81685	57.53
Rogler and Grimmler	Amoskeag	185390	117.11
George E. Rogers	Merrimack River	82554	58.03
George E. Rogers	Amoskeag	185391	118.19
Cora A. Gile	Merrimack River	83808	58.04
Cora A. Gile	Amoskeag	185387	118.23
William W. Ingham	Merrimack River	77516	279.08
William W. Ingham	Mechanics	15589	573.42
Flora A. Cleworth	Merrimack River	78273	59.69
Flora A. Cleworth	Mechanics	15585	123.39
Fannie L. Roper	Merrimack River	85642	57.34

City of Manchester

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1937—*Continued*

SPECIAL CEMETERY TRUST FUNDS

Pine Grove Cemetery

Fund	Savings Bank	Book Number	Amount
Fannie L. Roper	Mechanics	15588	118.12
Lovica E. Gove	Merrimack River	88421	74.02
Lovica E. Gove	Mechanics	15587	151.92
Estelle J. Stevens	Merrimack River	89127	36.27
Estelle J. Stevens	Mechanics	15586	76.46
Hebert S. Clough	Merrimack River	92093	69.99
Hebert S. Clough	Mechanics	15590	147.08
TOTAL PINE GROVE CEMETERY SPECIAL FUNDS			$32,601.99

Valley Cemetery

Fund	Savings Bank	Book Number	Amount
Sawyer and Breen	Amoskeag	154784	$121.76
Emma T. Parker	Amoskeag	173017	311.95
M. G. J. Tewksbury	Amoskeag	177022	179.77
Hannah A. Currier	Merrimack River	42740	288.74
Hannah A. Currier	Amoskeag	185386	609.04
E. W. Harrington	Manchester	108743	3,796.55
Elizabeth Holden Healy	Manchester	147047	107.45
Frederick Smyth	Manchester	172374	4,065.45
James Cossar	Manchester	172375	200.52
Nathan P. Hunt	Hillsborough County	26962	216.09
Carl L. Caton	Mechanics	17499	200.00
TOTAL VALLEY CEMETERY SPECIAL FUNDS			$10,097.32

Merrill Cemetery

Cleaves N. Harvey	Manchester	149756	$206.42

Piscataquog Cemetery

Caroline Rundlett	Manchester	168609	$129.56

Special

Gale Fund	Amoskeag	34108	$652.34

City of Manchester

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1937—*Concluded*

SPECIAL CEMETERY TRUST FUNDS

Summary of Special Trust Funds

Pine Grove Cemetery	$32,601.99
Valley Cemetery	10,097.32
Merrill Cemetery	206.42
Piscataquog Cemetery	129.56
Gale Fund	652.34
TOTAL SPECIAL CEMETERY TRUST FUNDS	$43,687.63

Summary of Cemetery Trust Funds

Pine Grove Cemetery	$566,822.75
Valley Cemetery	83,061.75
Merrill Cemetery	5,732.57
Piscataquog Cemetery	14,658.20
Amoskeag Cemetery	1,624.36
Stowell Cemetery	546.11
Special Trust Funds	43,687.63
TOTAL	$716,133.37

City of Manchester
EXHIBIT A — SCHEDULE VIIIa
LIBRARY TRUST FUNDS
In Custody of Treasurer of Library Trustees

	Book Number	Balance Jan. 1, 1937	Deposits and Income	Withdrawals	Balance Dec. 31, 1937
Dean Fund					
Amoskeag Savings Bank	94654	$3,025.70	$96.36	$344.49	$2,777.57
Manchester Savings Bank	16445	3,365.74	102.41	213.85	3,254.30
Manchester Savings Bank	75958	2,119.54	64.06		2,183.60
Mechanics Savings Bank	6421	2,165.62	65.45		2,231.07
Mechanics Savings Bank	15592	2,186.03	66.06		2,252.09
Merrimack River Savings Bank	39195	989.08			989.08
Total		$13,851.71	$394.34	$558.34	$13,687.71
Eaton Fund					
Hillsborough County Savings Bank	106	$2,280.11	$68.40	$113.04	$2,235.47
Mechanics Savings Bank	15593	1,491.70	44.98	19.08	1,517.60
Merrimack River Savings Bank	39196	676.14			676.14
Total		$4,447.95	$113.38	$132.12	$4,429.21

City of Manchester

EXHIBIT A — SCHEDULE VIIIa

LIBRARY TRUST FUNDS

In Custody of Treasurer of Library Trustees—*Continued*

	Book Number	Balance Jan. 1, 1937	Deposits and Income	Withdrawals	Balance Dec. 31, 1937
Michael Prout Fund					
Amoskeag Savings Bank	106269	$3,549.78	$108.96	$143.66	$3,515.08
Manchester Savings Bank	100664	3,073.95	92.90	37.64	3,129.21
Mechanics	7329	1,309.68	39.58	.....	1,349.26
Total		$7,933.41	$241.44	$181.30	$7,993.55
Elliott Fund					
Hillsborough County Savings Bank	104	$946.36	$28.38	$105.45	$869.29
Mechanics Savings Bank	6423	4,687.67	141.58	84.38	4,744.87
Total		$5,634.03	$169.96	$189.83	$5,614.16
Hosley Fund Income Account					
Amoskeag Savings Bank	147827	$2,172.75	$65.66	$86.50	$2,151.91
Jones Fund					
Mechanics Savings Bank	11689	$5,002.16	$151.59	$115.58	$5,038.17

City of Manchester

EXHIBIT A — SCHEDULE VIIIa

LIBRARY TRUST FUNDS

In Custody of Treasurer of Library Trustees—*Concluded*

	Book Number	Balance Jan. 1, 1937	Deposits and Income	Withdrawals	Balance Dec. 31, 1937
Emily A. Smith Fund					
Mechanics Savings Bank	7189	$5,439.68	$164.90	$236.78	$5,367.80
James Liddell Arnott Fund					
Manchester Savings Bank	159856	$1,016.34	$30.90	$46.14	$1,001.10
Mrs. Georgia B. D. Carpenter					
Manchester Savings Bank	165491	$10,037.68	$304.98	$275.79	$10,066.87
Ruth C. Dudley Fund					
Amoskeag Savings Bank	197296	$86.59	$2.69	$24.00	$65.28
Mary M. Tolman Fund					
Mechanics Savings Bank	17060	$2,033.68	$61.47	$23.20	$2,071.95
Income Account					
Merchants National Bank		$890.37	$1,869.58	$1,869.58	$890.37
TOTAL IN CUSTODY OF TREASURER OF LIBRARY TRUSTEES					$58,378.08

City of Manchester
EXHIBIT A — SCHEDULE VIIIb
LIBRARY TRUST FUNDS
In Custody of City Treasurer

	Book Number	Balance Jan. 1, 1937	Deposits and Income	Withdrawals	Balance Dec. 31, 1937
Cash on Deposit					
Moody Currier Fund					
Amoskeag Savings Bank	123865	$5,000.00	$152.29	$152.29	$5,000.00
John Hosley Fund					
Mechanics Savings Bank	12466	5,000.00	151.13	151.13	5,000.00
Oliver Gould Fund					
Manchester Savings Bank	94650		3.22	3.22	
TOTAL IN CUSTODY OF CITY TREASURER		$10,000.00	$306.64	$306.64	$10,000.00

SUMMARY OF LIBRARY TRUST FUNDS

Total in Custody of Library Trustees—Schedule VIIIa	$58,378.08
Total in Custody of City Treasurer—Schedule VIIIb	10,000.00
TOTAL LIBRARY TRUST FUNDS TO EXHIBIT A — IV	$68,378.08

City of Manchester

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

For the Year Ended December 31, 1937

Part I — *Revenue Appropriations*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balance
General Government					
Mayor	$5,400.00	$.45	$5,400.45	$5,400.45	
Mayor's Incidentals	600.00		600.00	600.00	
Aldermen	2,800.00		2,800.00	2,800.00	
Auditor	4,600.00		4,600.00	4,600.00	
Treasurer	5,820.00	76.64	5,896.64	5,896.64	
Tax Collector	21,500.00	350.00	21,850.00	21,850.00	
Assessors	16,700.00	1.33	16,701.33	16,701.33	
Finance Commission	4,000.00		4,000.00	4,000.00	
Law	1,700.00		1,700.00	1,700.00	
City Clerk	8,900.00	126.87	9,026.87	9,026.87	
Building Department	49,500.00	214.55	49,714.55	49,714.55	
Elections	6,000.00		6,000.00	6,000.00	
Board of Registrars	3,700.00	129.41	3,829.41	3,829.41	
City Hall	7,100.00		7,100.00	7,100.00	
Old Court House	1,730.00	359.63	2,089.63	2,089.63	
Public Comfort Station	5,370.00	58.64	5,428.64	5,428.64	
Care of City Clocks	700.00		700.00	700.00	
Protection of Persons and Property					
Police Department	247,000.00	124.91	247,124.91	247,124.91	
Municipal Court	4,700.00		4,700.00	4,700.00	
Fire Department	258,000.00	331.36	258,331.36	258,331.36	
Sealer of Weights and Measures	2,475.00	32.37	2,507.37	2,507.37	
Health and Sanitation					
Health Department	58,500.00		58,500.00	58,500.00	
City Physician	1,800.00		1,800.00	1,800.00	
Vital Statistics	1,000.00		1,000.00	1,000.00	
Board of Examiners of Plumbers	75.00		75.00	75.00	

City of Manchester
EXHIBIT B
STATEMENT OF BUDGET ACCOUNTS
For the Year Ended December 31, 1937
Part I — *Revenue Appropriations — Continued*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balance
Highways					
Highway Department	285,000.00	289,037.68	574,037.68	574,037.68	
Street Lighting	92,500.00	.....	92,500.00	92,500.00	
Highway—New Sewers, Special Account	.....	30,000.00	30,000.00	26,994.23	$3,005.77
Charities					
Administration and Outside Relief	260,000.00	66,075.23	326,075.23	326,075.23	
Charitable Gifts	2,000.00	.....	2,000.00	2,000.00	
Old Age Assistance	97,000.00	130.62	97,130.62	97,130.62	
Education					
School Department	705,000.00	4,789.91	709,789.91	709,789.91	
Carpenter Memorial Library	47,087.85	306.64	47,394.49	47,320.44	74.05
Recreation					
Parks and Commons	33,000.00	88.26	33,088.26	33,088.26	
Municipal Golf Course	10,500.00	1,266.26	11,766.26	11,766.26	
Unclassified					
Damages and Claims	5,000.00	.....	5,000.00	5,000.00	
Printing City Reports	500.00	.....	500.00	500.00	
Patriotic Purposes	900.00	.....	900.00	900.00	
Printing and Stationery	525.00	.....	525.00	525.00	
Incidentals	4,500.00	2,712.72	7,212.72	7,212.72	
Auditing	1,000.00	.....	1,000.00	1,000.00	
Adjusting Board (Zoning)	900.00	.....	900.00	900.00	
City Planning Board	150.00	.....	150.00	150.00	
Publicity Fund	7,500.00	2,500.00	10,000.00	10,000.00	
Athletic Field	4,800.00	157.77	4,957.77	4,957.77	
Aviation Field	1,700.00	16.50	1,716.50	1,716.50	

City of Manchester

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

For the Year Ended December 31, 1937

Part I — *Revenue Appropriations — Concluded*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balance
Unclassified—(Concluded)					
Airport Lighting Program	6,500.00	.....	6,500.00	6,500.00	
Traffic Survey	907.17	11.16	918.33	918.33	
Purchase of New Playgrounds	10,000.00	.....	10,000.00	10,000.00	
Emergency Relief Gardens	1,500.00	.....	1,500.00	1,500.00	
Resurfacing School Yards	267.07	.....	267.07	91.57	175.50
National Youth Administration	1,434.25	705.05	2,139.30	1,358.49	780.81
Custodian of Tax Deeded Property	.....	700.00	700.00	700.00	
Federal Music Project	500.00	.....	500.00		500.00
Public Service Enterprises					
Water	6,264.89	214,430.28	220,695.17	214,519.40	6,175.77
Public Scales	1,300.00	29.01	1,329.01	1,329.01	
Cemeteries					
Pine Grove and Merrill Yard	20,600.00	22,187.46	42,787.46	42,787.46	
Valley and Piscataquog	4,000.00	3,067.00	7,067.00	7,067.00	
Amoskeag and Other Cemeteries	400.00	57.00	457.00	457.00	
Interest and Maturing Debt					
Interest on Temporary Loans	20,000.00	.....	20,000.00	20,000.00	
Interest on General Loans	136,265.00	.....	136,265.00	136,265.00	
Maturing Debt	458,500.00	.....	458,500.00	458,500.00	
State Tax	262,064.00	.....	262,064.00	262,064.00	
County Tax	488,367.34	.....	488,367.34	488,367.34	
Per Capita School Tax	20,442.00	.....	20,442.00	20,442.00	
Refunds	500.00	5.74	505.74	505.74	
Reserve for Abatements and Discounts	50,000.00	17,796.37	67,796.37	67,796.37	
TOTALS	$3,769,044.57	$657,876.82	$4,426,921.39	$4,416,209.49	$10,711.90

City of Manchester

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

For the Year Ended December 31, 1937

Part II — *Non-Revenue Appropriations*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balance
New Sewers	$119,922.75	$6,044.37	$125,967.12	$125,967.12	
New Sidewalks	14,919.93	7,478.69	22,398.62	22,398.62	
New Highways	882.97	183.48	1,066.45	1,035.08	$31.37
Highway Resurfacing	100,000.00	1,483.94	101,483.94	101,483.94	
Improvements to Public Buildings	25,022.89		25,022.89	25,018.75	4.14
General Parks Improvements	10,061.78		10,061.78	4,298.81	5,762.97
Purchase of New Equipment	4,584.36		4,584.36	3,565.34	1,019.02
Airport No. 1	1,895.38		1,895.38	1,895.38	
Golf Course—Purchase of New Equipment	2,000.00		2,000.00	1,500.00	500.00
New Reservoir Construction	757.45		757.45		757.45
Fire Department	4,603.14		4,603.14	1,257.13	3,346.01
Incinerator	85,054.26	47,950.00	133,004.26	126,364.41	6,639.85
Bridge Construction (McGregor)	181,535.05	229,576.57	411,111.62	334,293.68	76,817.94
Airport No. 2	60,000.00	1,648.05	61,648.05	56,950.55	4,697.50
Parks—Improvements at Sheridan-Emmett Park	7,500.00		7,500.00	1,800.00	5,700.00
Purchase of New Equipment—Treasurer		399.50	399.50	399.50	
Purchase of New Equipment—Fire	3,000.00		3,000.00	1,880.20	1,119.80
Highways—Permanent Improvements to Bridges	15,000.00		15,000.00	14,588.12	411.88
TOTALS	$636,739.96	$294,764.60	$931,504.56	$824,696.63	$106,807.93

City of Manchester

EXHIBIT C

ANALYSIS OF ESTIMATED REVENUE

For the Year Ended December 31, 1937

Taxes—State			
1937 Income Taxes		$96,231.18	
Insurance Taxes		17,796.35	
Railroad Taxes		19,138.22	
Savings Bank Taxes		93,045.44	
Total State Taxes			$226,211.19
Licenses			
Amusement		$2,696.00	
Dog	$5,267.00		
LESS:—Transfer to Sschool Appropriation	4,577.12		
		689.88	
Taxi and Job Teaming		153.50	
Garbage		36.50	
Junk		254.00	
Billiards, Bowling, etc.		1,220.50	
Plumbers		118.50	
All Others		3,483.01	
Total Licenses			8,651.89
Permits			
Automobile (collected in 1936)		$8,959.59	
Automobile (collected in 1937)		68,945.26	
Marriage		1,558.00	
Sewer		2,309.50	
Sunday Permits (collected in 1936)		309.00	
Sunday Permits (collected in 1937)		263.00	
Auction Sale Permits		10.00	
Total Permits			82,354.35
Fines			
Municipal Court		$9,233.24	
Total Fines			9,233.24

Tax Collector

Taxes Collected without Warrant	$170.05	
Costs of Tax Collections	4,335.50	
Costs of Tax Titles Redeemed	1,497.38	
Administration Costs—Real Estate	1,462.89	
Total Tax Collector		7,465.82

Health and Sanitation

Public Comfort Station	$308.28	
Milk Licenses	330.00	
Total Health and Sanitation		638.28

Education

Sales of Books and Supplies	$219.18	
Miscellaneous	687.02	
Total Education		906.20

Library

Fines	$1,410.93	
Miscellaneous	218.22	
Total Library		1,629.15

Recreation

Athletic Field	$2,778.98	
Aviation Field	550.00	
Golf Course	4,535.55	
Total Recreation		7,864.53

Other Enterprises

Public Scales	$181.50	
Total Other Enterprises		181.50

Cemeteries

Care of Lots and Graves		$713.40	
Interments		5,040.00	
Miscellaneous		4,135.97	
Sales of Lots and Graves	$13,637.69		
LESS:—Transfer to Trust Funds	10,100.76		
		3,536.93	
Total Cemeteries			13,426.30

City Clerk

Certifications		$375.00	
Total City Clerk			375.00

Miscellaneous

Board of Adjustment		$140.00	
Fire Department		710.15	
Building Department—Sale of Buildings		80.00	
Rent of Buildings Purchased		272.50	
Highway Department		80.80	
Engineers		10.00	
Premium on Bonds		14,525.00	
Total Miscellaneous			15,818.45

Interest

Accrued on Bonds Sold		$2,376.24	
Accrued on Notes Sold		37.50	
On Deferred Taxes		18,752.84	
On Perpetual Care	$112.74		
LESS:—Transfer to Trust Funds	84.56		
		28.18	
On Tax Titles Redeemed		13,494.29	
Total Interest			34,689.05

Refunds

Finance Commission	$104.16	
Charities Department	221.45	
Conscience Fund	100.00	
Total Refunds		425.61

Departmental Accounts Receivable

Cemeteries	$51.50	
Health Department	291.42	
Highway Department	3,512.97	
School Department	22,499.09	
Total Departmental Accounts Receivable		26,354.98
TOTAL ESTIMATED REVENUE		$436,225.54

City of Manchester

EXHIBIT D

ANALYSIS OF CASH RECEIPTS

For the Year Ended December 31, 1937

Taxes

Previous to 1937 Property Taxes	$446,528.57	
Previous to 1937 Poll Taxes	19,210.00	
1937 Property Taxes	2,803,155.94	
1937 Poll Taxes	57,222.00	
1936 Taxes Transferred to Tax Titles	79,215.29	
1936 Taxes Transferred to Tax Deeds	6,094.55	
		$3,411,426.35

State

1937 Income Tax	$96,231.18	
Insurance Taxes	17,796.35	
Railroad Taxes	19,138.22	
Savings Bank Taxes	93,045.44	
		226,211.19

Tax Titles and Tax Deeds

Tax Title Redemptions	$77,654.05	
Tax Deeds	26,761.73	
Taxes Collected without Warrant on Deeded Property	170.05	
		104,585.83

Licenses and Fees

Amusement	$2,697.00	
Dog	5,267.00	
Garbage	36.50	
Junk	254.00	
Milk	330.00	
Bowling, Billiards, etc.	1,220.50	
Certifications of Births, Marriages, Deaths	375.00	
All Other	3,636.51	
		13,816.51

Permits		
Automobile	$68,949.92	
Marriage	1,558.00	
Sewer	2,309.50	
Auction Sales	10.00	
Sunday Permits—1938	340.00	
Sunday Permits—1937	263.00	
		73,430.42
Fines		
Municipal Court		9,233.24
Rents		
Rock Rimmon Park Improvement Fund	$96.00	
McGregor Bridge Property	272.50	
		368.50
General Government		
Costs of Tax Collections	$4,335.70	
Costs of Tax Collections (Transfers)	1,413.40	
Costs of Tax Titles Redeemed	1,497.38	
Administration Costs—Real Estate	1,462.89	
		8,709.37
Fire Department		
Miscellaneous		1,166.51
Health and Sanitation		
Health Department	$845.13	
Public Comfort Station	308.28	
		1,153.41
Highways		
Highways—New	$183.48	
Sidewalks—New	4,881.53	
State Aid—Highway Construction	1,483.94	
State Aid—Flood Damage	135,000.00	
State Aid—Highway Maintenance	249.69	
Engineers—Sale of Maps	79.75	
Reimbursements—McGregor Bridge Construction	9,736.57	
State Aid—Sidewalk Construction	2,597.16	
State Aid—New Sewers	6,044.37	
Maintenance	6,051.43	
Miscellaneous	5;024.02	
		171,331.94

Education		
Tuition	$22,039.36	
School Rentals	760.00	
Manual Training Supplies	627.02	
Sale of Books and Supplies	219.18	
		23,645.56
Library		
Fines	$1,410.93	
Miscellaneous	218.22	
		1,629.15
Recreation		
Athletic Field	$2,778.98	
Aviation Field	550.00	
Golf Course	4,535.55	
Sale of Structures and Lumber	371.65	
		8,236.18
Charities		
Reimbursement by State for Relief Expenditures		65,364.20
Public Service Enterprises		
Water Department	$214,141.18	
Incinerator Project—Federal Grant	47,950.00	
McGregor Bridge—Federal Grant	83,340.00	
		345,431.18
Other Enterprises		
City Scales		181.50
Cemeteries		
Pine Grove		
Sale of Lots and Graves	$13,517.69	
Care of Lots and Graves	522.00	
Interments	4,702.00	
Miscellaneous	4,113.72	
		22,855.41
Valley		
Care of Lots and Graves	$223.40	
Interments	204.00	
Miscellaneous	82.25	
		509.65

PISCATAQUOG		
Care of Lots and Graves	$80.00	
Interments	85.00	
Miscellaneous	16.50	
		181.50
MERRILL		
Interments	$33.00	
Miscellaneous	50.00	
		83.00
AMOSKEAG		
Interments	$16.00	
Miscellaneous	60.50	
		76.50
Miscellaneous Interest		
On Deferred Taxes	$18,752.86	
On Deferred Taxes (Transfers)	3,416.92	
On Tax Titles Redeemed	13,494.29	
Accrued on Bonds Sold	2,376.24	
Accrued on Notes Sold	37.50	
On Perpetual Care	112.74	
		38,190.55
Premium on Bonds Sold		
McGregor Bridge, New Sewers, Airport and Other Improvements		14,525.00
Municipal Indebtedness		
General Loans	$565,000.00	
Temporary Loans	1,700,000.00	
Notes—Sheridan-Emmett Park Improvements	7,500.00	
		2,272,500.00
Trust Funds		
Pine Grove Perpetual Care	$818.33	
Valley Perpetual Care	800.00	
Merrill Perpetual Care	200.00	
Piscataquog Perpetual Care	100.00	
Amoskeag Perpetual Care	100.00	
		2,018.33

Special Trust Funds

Nathan P. Hunt—Children's Entertainment Fund	$282.00	
Nathan P. Hunt—Book Fund	260.00	
Clara N. Brown Fund	650.00	
Pine Grove Cemetery	1,100.00	
Valley Cemetery	200.00	
		2,492.00

Trustees of Cemetery Funds

Pine Grove Cemetery Fund	$15,385.04	
Valley Cemetery Fund	1,800.00	
Piscataquog Cemetery Fund	267.00	
Merrill Cemetery Fund	118.00	
Amoskeag Cemetery Fund	41.00	
Stowell Cemetery Fund	16.00	
C. H. Bartlett Legacy—For Taxes	1,476.96	
Appropriation for Clerical Services	500.00	
Vault Rentals	27.50	
Care of Stark Lot	44.10	
Appropriation for Permanent Improvements		
Pine Grove Cemetery	6,000.00	
Valley Cemetery	1,000.00	
		26,675.60

Library Trust Funds in Care of City Treasurer

Moody Currier Fund	$152.29	
John Hosley Fund	151.13	
Oliver Gould Fund	3.22	
		306.64

Unclassified

Board of Adjustment	$140.00	
Board of Examiners of Plumbers	118.50	
Tailings	1,951.85	
County Appropriation for National Youth Administration	700.00	
Conscience Fund	100.00	
		3,010.35

Refunds

School Department	$212.79	
Charities Department	932.48	
Police Department	124.91	
Traffic Survey	4.00	
Building Department—Sale of Boilers	294.55	
Cemeteries	123.67	
Highway Department	24.92	
Athletic Field	157.77	
Publicity	2,500.00	
Sealer of Weights and Measures	6.75	
Parks and Commons	44.16	
National Youth Administration	5.05	
Old Age Assistance	130.62	
Water Department	1.20	
Golf Course	56.22	
Airport	1,292.90	
Mayor's Department	.45	
Finance Commission—Salary	104.16	
		6,016.60
TOTAL RECEIPTS		$6,855,362.17
Balance—January 1, 1937		635,471.18
TOTAL TO BE ACCOUNTED FOR		$7,490,833.35

City of Manchester

EXHIBIT E

ANALYSIS OF EXPENDITURES OF VARIOUS DEPARTMENTS

For the Year Ended December 31, 1937

Mayor		
Mayor's Salary	$3,000.00	
Mayor's Secretary	1,500.00	
Mayor's Incidentals	600.00	
Miscellaneous Expenses	889.87	
		$5,989.87
Aldermen		
Salaries	$2,600.00	
Other Expenses	127.25	
		2,727.25
Auditor		
Auditor's Salary	$2,500.00	
Clerks' Salaries	1,626.28	
Other Expenses	394.17	
		4,520.45
Treasurer		
Treasurer's Salary	$2,500.00	
Clerks' Salaries	2,574.00	
Other Expenses	822.64	
		5,896.64
Tax Collector		
Collector's Salary	$2,500.00	
Deputy Collectors' Salaries	6,025.00	
Clerks' Salaries	4,924.60	
Other Expenses	5,050.70	
		18,500.30
Tax Collector—Real Estate		
Services as Agent*	$400.00	
Custodian of Tax Deeded Properties	250.00	
Other Salaries	80.00	
Other Expenses	97.78	
		827.78

* Unpaid—Transferred to Tailings—$350.00

Assessors

Assessors' Salaries	$7,800.00	
Clerk's Salaries	2,200.00	
Engineer's Salary	2,000.00	
Other Salaries	2,863.00	
Other Expenses	1,838.33	
		16,701.33

Finance Commission

Commissioners' Salaries	$800.00	
Salary of Accountant—Investigator	2,820.68	
Other Expenses	379.32	
		4,000.00

Law

Solicitor's Salary	$1,516.83	
Other Expenses	42.35	
		1,559.18

City Clerk

City Clerk's Salary	$3,000.00	
Clerks' Salaries	4,444.83	
Other Expenses	1,582.04	
		9,026.87

Department of Buildings

Superintendent's Salary	$2,700.00	
Inspectors' Salaries	4,664.00	
Clerks' Salaries	4,505.00	
Pensions	1,151.00	
Other Expenses	1,397.85	
		14,417.85

Repairs to Public Buildings

Salaries and Wages	$22,177.89	
Other Expenses	12,321.73	
		34,499.62

Improvements to Schools and Public Buildings

Bond Issue Expenditures

Payrolls	$9,344.12	
Other Expenses	15,674.63	
		25,018.75

Board of Registrars		
Members' Salaries	$1,550.00	
Clerks' Salaries	1,461.30	
Other Expenses	818.11	
		3,829.41
Elections		
Election Officials' Salaries	$4,320.00	
Other Expenses	1,303.54	
		5,623.54
City Hall		
Janitors' and Matrons' Salaries	$4,028.00	
Other Expenses	3,064.62	
		7,092.62
Old Court House		
Janitor's Salary	$1,325.00	
Other Expenses	737.08	
		2,062.08
Public Comfort Station		
Janitors' and Matrons Salaries	$4,452.00	
Other Expenses	976.64	
		5,428.64
Care of City Clocks		
Services and Supplies	$680.00	
		680.00
Police Department		
Commissioners' Salaries	$316.67	
Chief's Salary	4,665.90	
Deputy Chief's Salary	559.40	
Captain's, Lieutenants', Sergeants' and Patrolmen's Salaries	211,576.45	
Pensions	8,621.20	
Other Expenses	19,198.19	
		244,937.81
Municipal Court		
Judge's Salary	$2,400.00	
Associate Judge's Salary	800.00	
Clerk's Salary	750.00	
Probation Officer's Salary	750.00	
		4,700.00

Fire Department

Commissioners' Salaries	$350.00	
Chief's Salary	4,500.00	
Deputy Chiefs' Salaries	5,900.00	
Superintendent Fire Alarm Telegraph Salary	2,500.00	
Captains', Lieutenants' and Permanent Men's Salaries	204,415.93	
Call Men's Salaries	6,836.50	
Pensions	11,679.26	
Improvements to Signal System—Bond Issue	840.86	
Other Expenses	21,998.36	
		259,020.91

Sealer of Weights and Measures

Sealer's Salary	$2,100.00	
Other Expenses	340.12	
		2,440.12

Health Department

Board's Salaries	$600.00	
Health Officer's Salary	4,500.00	
Inspectors' Salaries	10,200.24	
Clerks' Salaries	2,339.88	
Nurses' Salaries	15,399.12	
School Physicians' Salaries	3,000.24	
Cleaning	474.50	
Hospital Payroll	9,002.03	
Pension	1,000.08	
Other Expenses—Hospital	7,435.37	
Other Expenses—General	4,546.57	
		58,498.03

Vital Statistics

Births, Deaths and Marriages	$679.25	
		679.25

City Physician

Physician's Salary	$1,299.92	
		1,299.92

Board of Examiners of Plumbers

Miscellaneous Expenses	$57.57	
		57.57

Highways

Commissioners' Salaries	$650.00	
Surveyor's Salary	5,000.00	
Superintendent's Salary	2,250.00	
Clerks' Salaries	7,277.50	
Timekeeper's Salary	1,800.00	
Other Administration Expenses	1,686.70	
Highways Maintenance—Salaries	42,394.07	
Highways Maintenance—Other Expenses	5,000.00	
Sewers Maintenance	11,474.41	
Refuse Disposal	51,882.05	
Street Cleaning	16,976.36	
Traffic Regulation	4,378.79	
Transportation, Equipment and Supplies	280,394.23	
T. E. and S. Salaries	77,299.45	
Engineering Salaries	13,788.53	
Other Engineering Expenses	951.65	
Pensions	19,220.12	
New Sewers—Payrolls	23,129.06	
Highways—Resurfacing	13,249.68	
New Highways—Payrolls	573.74	
New Highways—Other Expenses	40.20	
New Sidewalks—Payrolls	10,980.43	
		590,396.97

Street Lighting

Expenses	$92,043.52	
		92,043.52

Charities

Commissioner's Salary	$2,100.00	
Clerks' Salaries	13,849.80	
Other Expenses	2,868.63	
Relief	303,845.52	
Old Age Assistance	83,700.00	
		406,363.95

Charitable Gifts

Hospitals	$2,000.00	
		2,000.00

School Department

School Board—Salaries	$1,300.00
Clerk of Board—Salary	1,000.00
Office Clerks—Salaries	2,691.66

Certificating Officer—Salary	2,000.00	
Truant Officers—Salaries	4,000.00	
Other Administration Expenses	11,520.39	
Athletic Council	2,400.00	
Teachers' Salaries	550,088.72	
Evening Schools	5,079.11	
Pensions	18,313.52	
Other Expenses of Instruction	19,075.29	
Janitors' Salaries	44,896.82	
Miscellaneous Plant Expenses	29,309.74	
Auxiliary Agencies—Salaries	2,000.00	
Auxiliary Agencies—Other Expenses	10,567.91	
Rent—Manual Training Building	1,000.00	
Sundry Equipment	4,165.69	
		709,408.85

Library

Librarian's Salary	$2,485.00	
Librarian's Assistants	27,497.67	
Janitors' and Police Officer's Salaries	3,386.70	
General Fund—Purchases of Books	4,005.83	
Currier Fund—Purchases of Books	150.54	
Hosley Fund—Purchases of Books	169.90	
Other Expenses	8,316.47	
Pensions	1,308.33	
		47,320.44

Parks and Commons

Superintendent's Salary	$2,699.84	
Payrolls	17,382.35	
Pensions	574.08	
Municipal Bath Houses	1,674.00	
Rock Rimmon Swimming Pool	1,196.50	
Playground Instructors	1,439.80	
Other Expenses	6,946.84	
		31,913.41

Board of Recreation and Aviation

Aviation Field Salaries	$749.40	
Aviation Field Expenses	603.36	
Golf Course Salaries	9,192.02	
Golf Course Expenses	2,574.24	
Athletic Field Salaries	3,123.76	
Athletic Field Expenses	987.71	
		17,230.49

Water Department

Superitendent's Salary	$4,999.80	
Payrolls	87,546.49	
Pensions	3,748.96	
Other Expenses	92,844.31	
		189,139.56

Public Scales

Weigher's Salary	$1,200.00	
Other Expenses	129.01	
		1,329.01

Cemeteries

PINE GROVE CEMETERY

Superintendent's Salary	$3,100.00	
Payrolls	28,570.72	
Other Expenses	11,113.47	

VALLEY CEMETERY

Payrolls	6,507.45	

ALL OTHER CEMETERIES

Payrolls	455.80	
		49,747.44

Miscellaneous

Damages to Persons and Property	$328.90	
Printing City Reports	209.82	
Patriotic Purposes	900.00	
Printing and Stationery	479.87	
Incidentals	7,069.22	
Auditing	1,000.00	
Board of Adjustment (Zoning)	871.95	
City Planning Board	87.31	
Publicity	8,163.70	
Emergency Relief Gardens	1,500.00	
Traffic Survey	918.33	
Purchase of New Playgrounds	10,000.00	
Resurfacing School Yards	91.57	
National Youth Administration Project	1,358.49	
Airport Lighting Program	6,500.00	
		39,479.16

Purchase of New Equipment

Highway Department	3,165.84	
City Treasurer	399.50	
Fire Department	1,880.20	
Golf Course	1,500.00	
		6,945.54

Other Bond Issue Expenditures

Incinerator Construction	125,989.41	
McGregor Bridge Construction	333,393.68	
Airport—Payrolls	8,015.84	
Airport—Other Expenses	50,830.09	
General Parks Improvements—Payrolls	3,351.01	
General Parks Improvements—Other Expenses	2,745.40	
Permanent Improvements to Bridges	14,588.12	
		538,913.55

Interest

On General Loans	$135,177.50	
On Temporary Loans	9,491.57	
On Water Loans	6,680.00	
		151,349.07

Municipal Indebtedness

General Loans	$458,500.00	
Temporary Loans	2,000,000.00	
Water Loans	15,000.00	
		2,473,500.00

Agency

County Tax	$488,367.34	
School Per Capita Tax	20,442.00	
State Tax	262,064.00	
		770,873.34

Trust Funds

Perpetual Care Funds	$10,185.32
Rock Rimmon Park Improvement Fund	88.00
C. H. Bartlett Legacy	1,476.96
Appropriation for Clerical Services	500.00
Vault Rentals	27.50
Trustees Cemetery Funds	2,018.33

Special Trust Funds	1,300.00	
Nathan P. Hunt Book Fund	260.00	
Nathan P. Hunt Children's Entertainment Fund	282.00	
Clara N. Brown Fund	650.00	
		16,788.11
Refunds		
City Clerk	$217.76	
Taxes of 1934	2.00	
Taxes of 1936	2.22	
Taxes of 1937	2,364.87	
Tailings	22.87	
Tax Collector	7.96	
School Department	221.68	
		2,839.36
Transfers		
Tax Titles	$84,045.61	
Tax Deeds	6,094.55	
		90,140.16
TOTAL DISBURSEMENTS		$6,967,757.72
Cash on Hand—December 31, 1937		523,075.63
TOTAL		$7,490,833.35

City of Manchester
EXHIBIT F
STATEMENT OF TAX COLLECTOR'S DEPARTMENT
For the Year Ended December 31, 1937

	1933	1934	1935	1936	1937
Balance Outstandng—January 1, 1937	$4,261.31	$7,840.90	$14,639.90	$559,798.33	$4.00
1937 Property Warrant	.....	.....	.....	.....	3,285,736.64
1937 Poll Tax Warrant	.....	.....	.....	.....	86,366.00
Additional Warrants Issued During 1937	50.31	587.01	1,636.28	7,367.64	2,776.82
Voluntary Taxes Paid During 1937	22.00	32.00	196.00	3,248.00	1,784.00
Overpayments Transferred or Refunded	.....	121.59	.....	42.80	2,406.14
TOTALS	$4,333.62	$8,581.50	$16,472.18	$570,456.77	$3,379,065.60
Cash Collected in 1937—net	$573.11	$1,794.99	$4,811.17	$457,021.29	$2,860,377.94
Taxes Abated in 1937	720.30	902.51	1,707.51	16,479.38	16,242.44
Transferred to Tax Titles and Tax Deeds	.....	.....	.....	85,309.84	.....
Cash Discounts on 1937 Taxes—net	.....	.....	.....	.....	27,390.34
Transfer to Revenue of Prior Years	166.32	.....	.....	.....	.....
TOTALS	$1,459.73	$2,697.50	$6,518.68	$558,810.51	$2,904,010.72
Balance Outstanding—December 31, 1937	$2,873.89	$5,884.00	$9,953.50	$11,646.26	$475,054.88
Adjustment of Transfers to Tax Titles and Tax Deeds	.....	.....	.....	1,484.20	
Additional Warrants Issued During 1938	1.68	23.09	13.12	78.31	471.72
Overpayments Refunded	.....	.....	.....	.....	44.27
TOTALS	$2,875.57	$5,907.09	$9,966.62	$13,208.77	$475,570.87
Cash Collected in 1938	$166.08	$271.71	$629.12	$1,420.83	$179,493.54
Taxes Abated in 1938	.....	226.00	522.00	818.00	6,233.64
Transferred to Tax Titles and Deeds	.....	.....	.....	.....	35,249.26
TOTALS	$166.08	$497.71	$1,151.12	$2,238.83	$220,976.44
Balance per City Auditor's Ledger March 31, 1938	$2,709.49	$5,409.38	$8,815.50	$10,969.94	$254,594.43
Payments in Advance of Warrant	.....	14.00	16.00	40.00	982.00
Balance per City Auditor's Ledger as Adjusted	$2,709.49	$5,423.38	$8,831.50	$11,009.94	$255,576.43
Balance per Tax Collector's Ledger	2,709.49	5,417.38	8,820.40	11,006.74	255,585.49
Unadjusted Differences	.....	$6.00	$11.10	$3.20	$9.06

City of Manchester

EXHIBIT G

STATEMENT OF WATER DEPARTMENT

For the Year Ended December 31, 1937

Accounts Receivable

	Water	Fines	Buildings	Miscellaneous	Total
Balance Outstanding—January 1, 1937	$1,000.39	$9.92		$1,089.70	$2,100.01
ACCOUNTS RENDERED					
January Quarter	50,445.32	309.40	$28.00	3,051.86	53,834.58
April Quarter	48,036.33	288.55	46.00	1,363.84	49,734.72
July Quarter	48,819.29	398.25	42.00	1,831.50	51,091.04
October Quarter	56,264.69	343.50	36.00	3,994.59	60,638.78
TOTALS	$204,566.02	$1,349.62	$152.00	$11,331.49	$217,399.13
DEDUCT					
Cash Collected in 1937	$203,122.76	$1,344.02	$152.00	$9,522.40	$214,141.18
Abatements in 1937	476.61			366.86	843.47
TOTAL DEDUCTIONS	$203,599.37	$1,344.02	$152.00	$9,889.26	$214,984.65
Balance Outstanding—December 31, 1937	$966.65	$5.60		$1,442.23	$2,414.48

RECONCILIATION JUNE 11, 1938 WITH DECEMBER 31, 1937

Balance Outstanding—January 1, 1938	$966.65	$5.60		$1,442.23	$2,414.48
Accounts Rendered in 1938	103,537.27	519.48	$138.00	5,916.47	110,111.22
TOTALS	$104,503.92	$525.08	$138.00	$7,358.70	$112,525.70
DEDUCT					
Cash Collected in 1938	$103,454.86	$521.68	$136.00	$4,641.09	$108,753.63
Abatements in 1938	80.10			59.50	139.60
Balance June 11, 1938	968.96	3.40	2.00	2,658.11	3,632.47
TOTALS	$104,503.92	$525.08	$138.00	*$7,358.70	*$112,525.70

* These totals include an item of $1.20 paid according to Water Department records and corrected in 1938.

City of Manchester

EXHIBIT H

Treasurer's Department

CASH RECEIPTS AND DISBURSEMENTS

For the Year Ended December 31, 1937

	Balance First of Month	Receipts	Disbursements	Balance End of Month
January	$635,471.18	$126,116.22	$242,363.81	$519,223.59
February	519,223.59	602,060.68	248,890.31	872,393.96
March	872,393.96	321,084.54	570,080.44	623,398.06
April	623,398.06	879,991.57	586,335.29	917,054.34
May	917,054.34	460,474.69	605,410.44	772,118.59
June	772,118.59	880,987.80	635,106.99	1,017,999.40
July	1,017,999.40	323,727.28	851,534.28	490,192.40
August	490,192.40	318,980.35	351,688.96	457,483.79
September	457,483.79	409,732.46	435,143.61	432,072.64
October	432,072.64	899,608.41	463,685.59	867,995.46
November	867,995.46	103,781.75	324,118.95	647,658.26
December	647,658.26	1,528,816.42	1,653,399.05	523,075.63
Total for the Year		$6,855,362.17	$6,967,757.72	
Balance — January 1, 1937		635,471.18	.....	
Balance — December 31, 1937		.....	523,075.63	
		$7,490,833.35	$7,490,833.35	

City of Manchester

EXHIBIT I

STATEMENT OF CITY CLERK'S DEPARTMENT

For the Year Ended December 31, 1937

Amusements	$2,697.00
Assignments of Wages	10.50
Bills of Sale Registered	28.50
Conditional Sales Registered	2,299.56
Dog Licenses	5,267.00
Junk Dealers' Licenses	254.00
Marriage Licenses	1,558.00
Motor Vehicles	68,949.92
Mortgages Registered	789.50
Partnerships — Corporations	24.00
Pool, Billiards and Bowling Licenses	1,220.50
Public Comfort Station	308.28
Recording—Discharges of Mortgages	43.00
Recording—Discharges of Conditional Sales	38.50
Sewer Entrance Permits	2,309.50
Sunday Miscellaneous Permits	603.00
Taxi and Job Teaming Permits	153.50
Writs	33.50
Filing Fees	114.00
Certifications	381.00
Miscellaneous	368.45
TOTAL CASH RECEIVED	$87,451.21

City of Manchester

EXHIBIT J

STATEMENT OF HEALTH DEPARTMENT

For the Year Ended December 31, 1937

Accounts Receivable

Balance Outstanding—January 1, 1937	$553.71	
Accounts Rendered During the Year	505.70	
Total		$1,059.41

Deduct

Accounts Paid During the Year	$845.13	
Total Deductions		845.13
BALANCE OUTSTANDING—DEC. 31, 1937		$214.28

Milk Licenses

Milk Licenses Issued During the year 1936 remitted in 1937	$85.50
Milk Licenses Issued During the Year 1937	244.50
Total	$330.00
CASH PAID TO THE CITY TREASURER	$330.00

City of Manchester

EXHIBIT K

STATEMENT OF SCHOOL DEPARTMENT

For the Year Ended December 31, 1937

Accounts Receivable

Balance Outstanding—January 1, 1937		$18.59
Accounts Rendered During the Year		27,609.83
Total		$27,628.42
Deduct		
Accounts Paid During the Year	$22,739.36	
Accounts Abated During the Year	4,829.73	
Total		27,569.09
Balance Outstanding—December 31, 1937		$59.33

Cash Receipts and Disbursements

Balance on Hand—January 1, 1937	$22.44	
Cash Receipts During 1937	1,211.37	
Total Cash to be Accounted For		$1,233.81
Deduct—Cash Paid to City Treasurer		
Sales of Books and Supplies	$219.18	
Sales of Manual Training Supplies	627.02	
Rentals	60.00	
Refunds	176.02	
Miscellaneous	36.77	
Total Accounted For		1,118.99
BALANCE ON HAND—DECEMBER 31, 1937		$114.82

City of Manchester

EXHIBIT L

STATEMENT OF THE MUNICIPAL COURT

For the Year Ended December 31, 1937

	Total Fines, Etc.	Miscellaneous Expenses	State Motor Vehicle Commission	Interpreters' and Witness Fees	Attorney's Fees	Net Cash Receipts
January	$788.74	$34.05	$338.00	$14.84	$3.00	$398.85
February	1,169.66	3.00	433.00	12.72	15.00	705.94
March	1,246.54	.....	560.00	28.44	6.00	652.10
April	773.22	33.00	137.00	12.72	9.00	581.50
May	2,381.32	7.00	862.00	29.68	3.00	1,479.64
June	1,503.74	.....	340.00	21.20	.....	1,142.54
July	944.48	106.92	275.00	27.56	5.00	530.00
August	1,208.58	48.65	185.00	8.48	3.00	963.45
September	1,463.78	31.85	406.00	23.32	3.00	999.61
October	672.56	15.00	198.00	16.96	15.00	427.60
November	792.66	6.86	275.00	16.96	9.00	484.84
December	949.94	39.95	558.00	23.32	3.00	325.67
	$13,895.22	$326.28	$4,567.00	$236.20	$74.00	$8,691.74

SUMMARY

Cash on Hand — January 1, 1937	$867.17
Net Receipts — as above	8,691.74
Total Cash to be Accounted For	$9,558.91
Cash Paid to City Treasurer During 1937	9,233.24
Balance Due December 31, 1937	$325.67
Paid to City Treasurer January 4, 1938	$325.67

City of Manchester

EXHIBIT M

STATEMENT OF HIGHWAY DEPARTMENT

For the Year Ended December 31, 1937

Accounts Receivable

Balance January 1, 1937		$9,111.40
Accounts Rendered During the Year		15,024.64
Total		$24,136.04
Deduct		
Accounts Paid During the Year	$15,707.21	
Accounts Abated During the Year	35.70	
Total		15,742.91
BALANCE OUTSTANDING—DEC. 31, 1937		$8,393.13

City of Manchester

EXHIBIT N

STATEMENT OF CITY LIBRARY DEPARTMENT

For the Year Ended December 31, 1937

Petty Cash Receipts and Disbursements

Cash on Hand—January 1, 1937		$150.68	
Receipts for the Year 1937			
Adult Department	$1,444.45		
Juvenile Department	228.28		
Total Receipts		1,672.73	
Total Cash to be Accounted For			$1,823.41
Deduct			
Cash Payments to City Treasurer		$1,629.15	
Expenses Paid by Librarian		57.68	
Total Deductions			1,686.83
BALANCE ON HAND—DECEMBER 31, 1937			$136.58

City of Manchester

EXHIBIT O

CITY SCALES DEPARTMENT

For the Year Ended December 31, 1937

Statement of Cash Receipts

January	$11.50
February	13.00
March	21.50
April	10.70
May	15.30
June	15.50
July	16.90
August	22.50
September	17.70
October	14.10
November	10.80
December	9.40
Total	$178.90
Paid to City Treasurer in 1937	$169.50
Paid to City Treasurer in 1938	$9.40

City of Manchester

EXHIBIT P — SCHEDULE I

STATEMENT OF CEMETERIES

Cash Receipts

For the Year Ended December 31, 1937

Cash Received by Superintendent

	Pine Grove	Valley	Piscataquog	Merrill	Amoskeag	Total
Care of Lots and Graves	$526.00	$218.60	$80.00			$824.60
Sale of Lots and Graves	2,932.71					2,932.71
Interments	4,702.00	204.00	85.00	$33.00	$16.00	5,040.00
Miscellaneous	4,109.72	87.05	16.50	50.00	60.50	4,323.77
Totals	$12,270.43	$509.65	$181.50	$83.00	$76.50	$13,121.08

Cash Received by Treasurer

Lots Placed Under Perpetual Care	$818.33	$800.00	$100.00	$200.00	$100.00	$2,018.33
Sale of Lots and Graves	10,584.98					10,584.98
Special Trust Funds	1,100.00	200.00				1,300.00
Interest Perpetual Care Funds	112.74					112.74
Totals	$12,616.05	$1,000.00	$100.00	$200.00	$100.00	$14,016.05

Summary of Cash Receipts from All Sources

Sale of Lots and Graves	$13,517.69
Lots Under Perpetual Care	2,018.33
Care of Lots and Graves	824.60
Interments	5,040.00
Special Trust Funds	1,300.00
Interest on Perpetual Care Funds	112.74
Miscellaneous	4,323.77
TOTAL RECEIPTS	$27,137.13

City of Manchester

EXHIBIT P — SCHEDULE II

STATEMENT OF CEMETERIES

Accounts Receivable

For the Year Ended December 31, 1937

	Pine Grove	Valley	Piscataqquog	Total
Balance Outstanding — January 1, 1937	$263.00	$33.50	$14.00	$310.50
Add				
Accounts Rendered During the Year	300.00	38.00	12.00	350.00
Totals	$563.00	$71.50	$26.00	$660.50
Deduct				
Accounts Paid During the Year	$244.50	$38.50	$16.00	$299.00
Accounts Abated During the Year	31.00	3.00		34.00
Totals	$275.50	$41.50	$16.00	$333.00
BALANCE OUTSTANDING — DECEMBER 31, 1937	$287.50	$30.00	$10.00	$327.50

City of Manchester

EXHIBIT Q

STATEMENT OF FIRE DEPARTMENT

For the Year Ended December 31, 1937

Accounts Receivable

Balance — January 1, 1937	$196.50
Accounts Paid During the Year	125.00
Balance — December 31, 1937	$71.50

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